

Frederick County, Virginia



2008-2009 Annual Budget

FREDERICK COUNTY, VIRGINIA

BOARD OF SUPERVISORS

2008-2009

Richard C. Shickle
Chairman of the Board

Gene E. Fisher
Vice Chairman of the Board
Shawnee District

Gary W. Dove
Board Member
Gainesboro District

Bill M. Ewing
Board Member
Opequon District

Gary A. Lofton
Board Member
Back Creek District

Charles S. DeHaven
Board Member
Stonewall District

Philip A. Lemieux
Board Member
Red Bud District

FREDERICK COUNTY, VIRGINIA

OFFICIALS

2008-2009

John R. Riley, Jr. County Administrator
Kris C. Tierney Assistant County Administrator
Cheryl B. Shiffler Finance Director
Harvey E. Strawsnyder, Jr. Public Works Director
Timothy L. Welsh Interim Fire and Rescue Services Director
LeeAnna D. Pyles Public Safety Communications Director
Paula A. Nofsinger Human Resources Director
Marcus D. LeMasters Information Technology Director
Charles B. Tyson Management Information Systems Director
Eric R. Lawrence Planning and Development Director
Patrick E. Barker Economic Development Director
James M. Doran Parks and Recreation Director
Bruce R. Conover Regional Jail Administrator
Ellen E. Murphy Commissioner of the Revenue
C. William Orndoff, Jr. Treasurer
Glenn R. Williamson Commonwealth Attorney
Robert T. Williamson Sheriff
John R. Prosser Judge of the Circuit Court
John E. Wetsel, Jr. Judge of the Circuit Court
David S. Whitacre Judge of the General District Court
Elizabeth Kellas Judge of the Juvenile and Domestic Relations Court
Rebecca P. Hogan Clerk of the Circuit Court
D. Scott Anderson Court Services Director
Gwen Monroe Social Services Director
David Crabtree Health Department District Administrator
Robert P. Mowery Sanitation Authority Chairman
Uwe E. Weindel Engineer/Director Sanitation Authority
Karen Ridings Frederick County Extension Agent
Richard S. Miller General Registrar
Patricia Taylor Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Frederick County
Virginia**

For the Fiscal Year Beginning

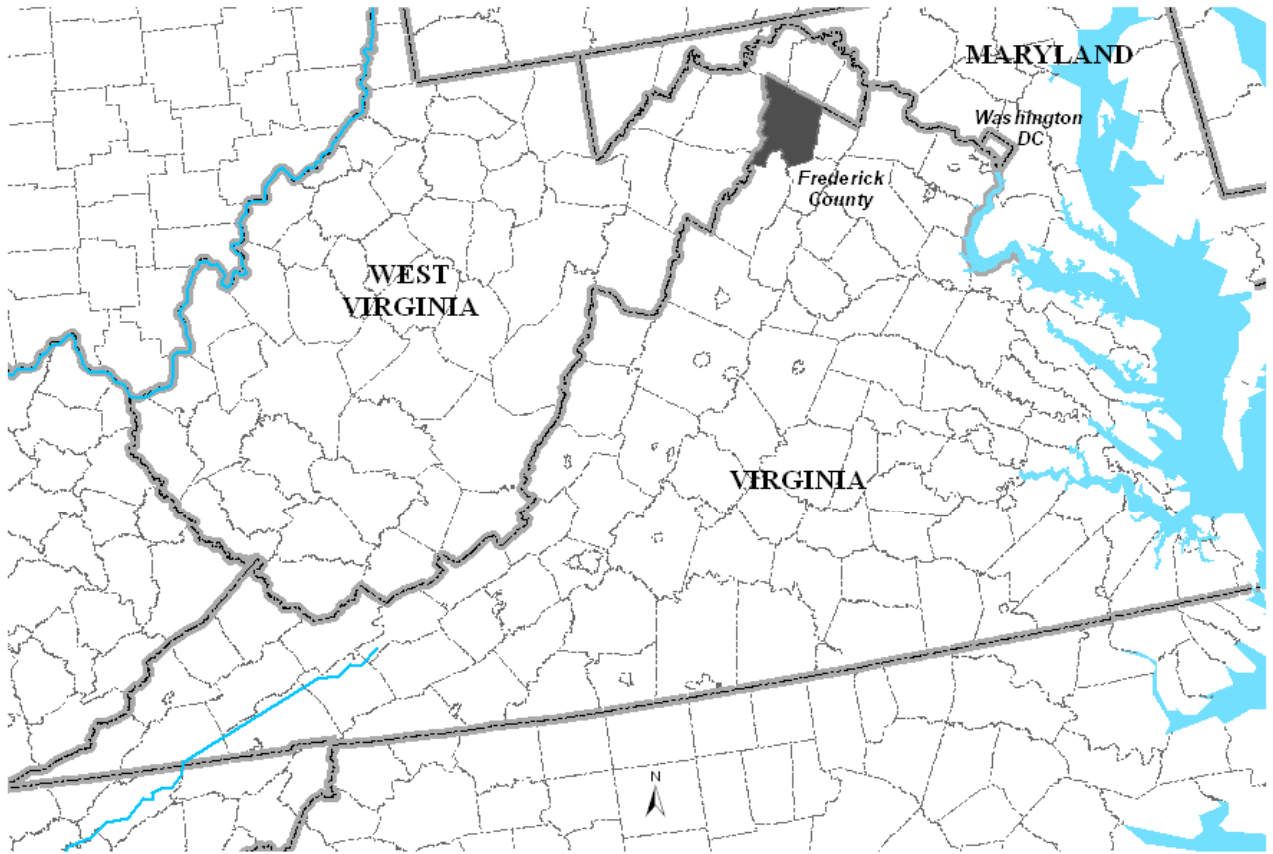
July 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Frederick County, Virginia for its annual budget for the fiscal year beginning July 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



***FREDERICK COUNTY, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2008-2009***

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John R. Riley, Jr.
County Administrator

540/665-5666
Fax 540/667-0370

E-mail:
jriley@co.frederick.va.us

July 1, 2008

Mr. Chairman, Members of the Board of Supervisors and Residents of Frederick County:

I am pleased to present you with the Adopted Budget for Fiscal Year 2008-2009. This budget represents the Board's revenue and expenditure policy direction after budget work sessions with the School Board and Finance Committee. During the Budget work sessions, many issues were discussed. Decreasing revenue from the Commonwealth, minimal growth in property taxes, debt service and increased operating costs for schools and increases in areas such as public safety are just a few of the areas that continuously need to be addressed. The commitment of the Board of Supervisors, the School Board and county staff has allowed us the opportunity to continue to provide necessary services with a low real estate tax rate in comparison to surrounding localities. With this commitment in mind, we have produced a budget that recognizes limited revenue sources, conservative expenditures and the needs of Frederick County citizens.

FY 2009 Budget Process, Development and Issues

It was expected that the FY 2008 budget process would be a difficult one. The construction boom in the area slowed considerably which hindered significant increases in revenue. The FY 2008 budget process included ten scenarios involving the allocation of funds between the General Fund and the school system. The allocation of funds ranged from small increases to both funds to full funding for both funds. After careful deliberations, the Board of Supervisors approved a scenario with no tax increase. The majority of the Board of Supervisors did not want to impose any tax increase in FY 2008. Important, vital issues such as public safety, proper services and student education were all carefully considered throughout the budget process.

The budget was advertised at the current tax rate of 52 ½ cents per \$100 of assessed value. The county held a public hearing on the proposed FY 2009 budget on March 26, 2008. The public hearing consisted of five residents speaking before the Board of Supervisors about outside agency funding, school system funding concerns and firefighter staffing.

The adoption of the tax rates for FY 2009 took place on April 9, 2008 with a constant tax rate of 52 ½ cents for real estate and \$4.20 for personal property.

The adoption of the FY 2009 budget appropriation occurred on May 14, 2008. Normally, the adoption of the budget appropriation takes place in April but with so much uncertainty on the state level, this date was postponed until May.

A positive situation occurred in the spring of 2008 in that some unexpected revenue was realized for the General Fund. With this news, the Board of Supervisors decided to take this revenue and fund a number of capital items that were requested for FY 2009.

These items include:

Department	Item	Cost
Finance	Scanner	4,900
Information Technology	Server	6,000
Information Technology	Cisco Switches	7,000
Information Technology	Cisco Firewall	5,000
Electoral Board	Voting Machine	5,500
Registrar	Software Upgrade	2,500
Clerk of the Circuit Court	Office Space Upgrade	15,000
Sheriff	17 Marked Patrol Vehicles	375,581
Sheriff	Four Unmarked Patrol Vehicles	86,168
Sheriff	Eight 4x4 Utility Vehicles	159,656
Public Safety Communications	D 6600 Receiver	6,800
Public Safety Communications	Computer Replacement	20,000
Public Safety Communications	Printers	2,500
Refuse Collection	Trash Compactor	67,500
Refuse Collection	Recycling Containers/Packers	43,400
Social Services	Network Server	12,000
Social Services	Software	40,000
		859,505

The ability to purchase these items in FY 2008 assisted these departments tremendously in the operation of government business as well as to the efficiency and effectiveness of county services to citizens.

Several changes occurring in the General Fund and School System budgets in FY 2009 are as follows:

General Fund

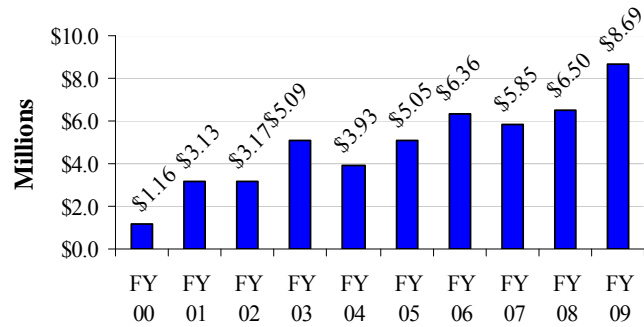
- ▶ One new position, a Revenue Recovery Specialist, for Fire and Rescue.
- ▶ One new position, a Maintenance Technician, for the Maintenance Department.
- ▶ Increased funding to Northwestern Community Services and Shenandoah Area Agency on Aging.
- ▶ Mandated increase to the Virginia Retirement System contribution rate.
- ▶ Increased health insurance costs
- ▶ 3.5% merit included for county employees.

School Funds

- ▶ An average 3.5% salary increase for teachers, administrators, and support staff.
- ▶ Increases the starting teacher salary to \$37,000.
- ▶ Includes a reduction in Virginia Retirement System rates of about 1.8%.
- ▶ Increased health insurance costs of an average of 10%.

The Board of Supervisors approved General Fund allocations to the school operating fund of \$63.9 million and \$12.1 million to the school debt service fund, an increase of \$1.2 million over FY 2008. The General Fund budget increased by \$2.7 million over FY 2008, which includes the transfers to school operating and school debt. In order to support these increases, \$8.6 million was utilized from fund balance. This is an increase of \$2.1 million compared to the use of fund balance in FY 2008. A fundamental objective for the Board of Supervisors is to keep fund balance at a safe and manageable level. The chart to the left shows a ten year history of the use of fund balance to balance the county budget

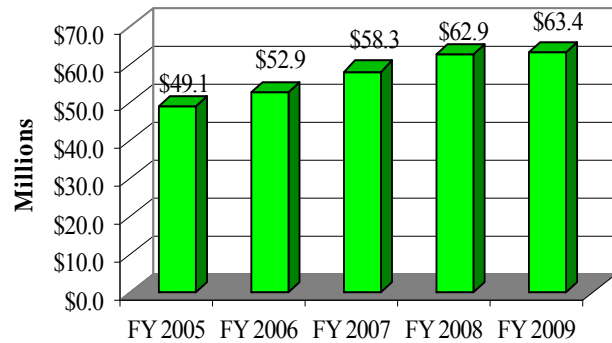
Use of Fund Balance to Balance Budget



County Expenditures

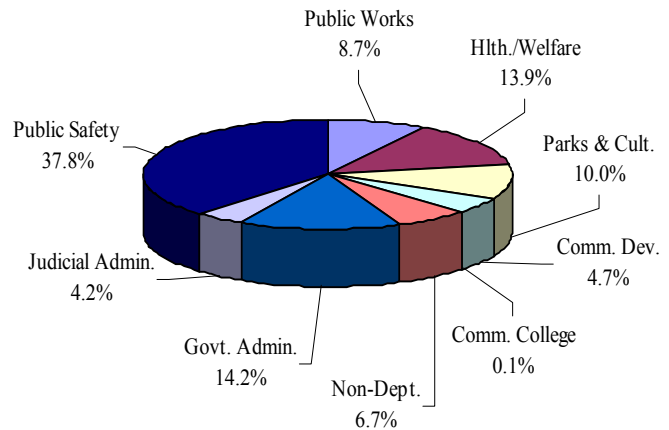
The total county budget for FY 2008 is \$255 million, an increase of 4% from the FY 2008 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$63,472,093, an increase of \$475,994 over FY 2008. Looking back five years, the transfer to the School Operating Fund has increased 29%, or \$14,307,562. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$2,789,621 and has increased 80% or \$1,239,070 over the last five years.

Transfer to School Operating Fund



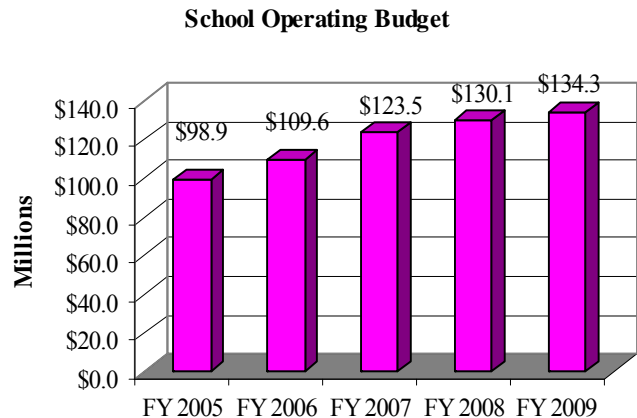
General Fund

The General Fund budget totals \$56.2 million, excluding school, jail, and airport transfers, an increase of 4%, or \$2,054,454 over FY 2008. Of that amount, \$2.7 million is attributed to salary and fringe increases and for new positions hired in FY 2007 and FY 2008. General Fund expenditures have increased 46% or \$17.7 million over the past five years.



School Operating Fund

The School Operating Budget for FY 2009 is \$134 million which is an increase of 3.2% over FY 2008. Over the past five years, the School Operating Fund has increased 36%, or \$35.4 million. This budget is based on a projected student enrollment of 13,218. Student enrollment has risen by 1,876 from September 2002 to September 2007. Over the last ten years, student enrollment has increased 19% or 2,131 students.



School Construction

As the county's population continues to grow, the school system must accommodate enrollment growth that comes with it. Construction projects included on the county's Capital Improvement Plan are shown below. Appropriation is approved as the projects are initiated.

- The county's 12th elementary school at an approximate cost of \$23.2 million is in progress. The project estimate includes architectural and engineering services as well as all permits and fees, site evaluation and development, construction and equipment purchases. The 12th elementary school is scheduled to open to students in the fall of 2009 and is located in the eastern part of Frederick County between the corridors of Route 7 and Route 50.
- Land acquisition and construction of a new Transportation Facility is at the top of the Capital Improvements Plan. Transportation operation, along with projected growth requires a larger site and more facility space. The estimated project cost of this project including land acquisition is \$18.2 million.
- Renovations and additions are scheduled for Apple Pie Ridge and Bass-Hoover Elementary Schools. These facilities were built in 1974 and 1975 using the open education design concept that was accepted at the time and was less expensive to build. Building systems have aged to the point that they need to be upgraded through redesign and replacement. Properly sized and outfitted classrooms need to replace the cluttered, unsecured classrooms without walls.
- Land acquisition for and construction of a replacement Frederick County Middle School is planned in a more western location. The current facility opened in 1965 and is located within the city of Winchester beyond the geographic area of the district it serves. Structural and system renovations are necessary and design changes needed to accommodate middle school programming, but feasibility and cost to renovate is cost prohibitive.
- The construction/renovation of the division's central Administration Building, which serves an ever-increasing school system, also remains on the CIP until initiated. The current administration building is a former elementary school and is no longer large enough to house all of the support services.

- Renovations and additions are scheduled for Robert E. Aylor Middle and James Wood High Schools. Project estimates will be determined when design and scoping of the projects are complete.
- Land acquisitions for the construction of the county's 4th high school, 5th middle school and 13th and 14th elementary schools are also on the schools' CIP listing. Enrollment growth will cause existing capacity to be exceeded by as early as 2010. Construction of the 4th high school is planned to begin in 2009 to accommodate a scheduled opening in the fall of 2012. The 5th middle school is planned to open in the fall of 2013, with construction beginning during the summer of 2011. The 13th elementary school is scheduled to open in the fall of 2013 with construction beginning in March of 2012. The 14th elementary school is planned to open in the fall of 2015.

County Revenues

The tax rates are assessed as follows:

Real Estate	\$.525 per \$100
Personal Property	\$4.20 per \$100
Business & Occupational	
Retail	\$.20 per \$100
Contractors	\$.16 per \$100
Professional Services	\$.58 per \$100
(calculated on gross receipts)	
Wholesale (calculated on purchases)	\$.05 per \$100
Machinery and Tools	\$2.00 on declining values

These rates are based on 100% of estimated fair market value.

The FY 2009 revenue plan includes the use of \$8.6 million of the county's projected unreserved fund balance. The June 30, 2008 fund balance is projected to reach approximately \$ 31.3million. At July 1, 2008, this amount will be reduced to approximately \$ 22.6 million to balance the proposed budget.

The Board of Supervisors and the Finance Committee recognized the need to maintain an adequate fund balance. The Board of Supervisors has a financial policy of not to reduce unreserved fund balance to an amount that is less than 10% of the General Operating Fund. This amount equates to about \$13.5 million or approximately 45 days of operating funds.

Unfunded Requests

The FY 2007-2008 budget meets the growing needs of a growing community. However, several budget needs went unfunded. To name a few:

- Continued delay of requested new positions in the departments of G. I. S., Sheriff, Fire and Rescue and Maintenance.
- Furniture and ADP equipment for various departments.
- Continued reduced hours of operation at compactor sites throughout the county.
- Forensic equipment and fingerprint identification system for the Sheriff's Office.
- Laptop computers and document imaging server system for the Sheriff's Office.
- Communication and training equipment for Fire and Rescue.
- Paging system for Public Safety Communications.
- Ballfield lighting renovations at Clearbrook and Sherando Parks.
- Pedestrian/Bike Trail at Sherando Park.
- Park land in western Frederick County.

- Requests for contribution increases to various organizations.
- Replacement vehicles for Fire and Rescue, Maintenance, Parks and Recreation, and Social Services.

The School Board presented a proposed School Operating Fund Budget totaling \$143,127,514. The approved budget totals \$135,033,708 for the School Operating Fund, \$8,093,806 less than requested. The requests that were removed or reduced from the School Board's FY 2009 proposed budget include the following:

- All new positions (74.02 full-time equivalent positions) to staff classrooms and departments were removed from the budget.
- Replacement playground equipment and new boilers for certain school buildings were removed from the budget.
- Instructional and general supplies accounts were reduced as well as replacement and new buses, replacement service vehicles and technology equipment were removed from the budget.
- Salary initiatives to improve the compensation package were reduced in the budget.

Future Goals

In order for Frederick County to provide the highest quality of services to all citizens, the following long-term and short-term goals have been established:

- Preserve and enhance natural resources.
Strategy: Implement plans that concentrate on preserving historic sites and natural resources.
- Provide adequate public utility infrastructure to support the present and future needs of the county.
Strategy: Work with county utility agencies to include monitoring demand of service and the availability of services to all areas.
- Establish and implement policies that maintain a high quality of life for citizens at the least possible cost.
Strategy: Continue to provide and improve services to county residents such as recreational activities, refuse collection sites and enhanced public safety.
- Maintain a fund balance that assures a positive cash flow.
Strategy: Monitor fund balance on a regular basis.
- Promote economic development to improve the current residential/business tax ratio.
Strategy: Promote economic development incentives to attract businesses/industries to the Frederick County area.
- Enhance and perfect the public safety element within the county.
Strategy: Improve fire and rescue volunteer program and support continued public safety training.
- Emphasize transportation initiatives within the county.
Strategy: Created a standing Board of Supervisors Transportation Committee; hired a Transportation Planner to initiate and manage transportation projects; earmarked \$100,000 within the FY 2009 budget for local transportation projects.
- Improve and maintain the momentum of Geographic Information System (G.I.S.) growth and development in Frederick County.
Strategy: Provide improved, easy-to-use format for citizens and develop in-house training programs.
- Continue to upgrade the county's web site for increased accessibility for county residents.

Strategy: Improve county department web pages with the accessibility of applications, registration forms and payment options for county citizens.

- Improve quality security at county facilities.

Strategy: Update lighting, key access and entrance doors for increased safety.

- Maintain and improve the planning process in order to manage growth and development in Frederick County.

Strategy: Modify the Comprehensive Policy Plan format and review process.

- Prepare coordinated plans for community facilities.

Strategy: Improve the quality and accuracy of the five-year Capital Improvements Plan for major capital facilities to include increased coordination and cooperation between various county departments.

Working For The Future

Many activities, either in the process of completion or proposed for the near future, are occurring that will greatly serve Frederick County and the surrounding area.

The new Public Safety Building for Frederick County is up and running. The facility consists of two buildings. The main building is a two-story structure of approximately 61,566 square feet and now houses the county Sheriff's Office, Fire and Rescue Department and the Department of Public Safety Communications and its Emergency Communications and Operations Centers. The main building provides departmental training rooms and community training areas. An ancillary building houses the evidence lab areas with associated processing rooms, vehicle forensic bays, weapons and ammunition storage, vehicle maintenance bays and storage areas. This building is a single story of approximately 7,980 square feet. These Public Safety Facilities cost approximately \$16,500,000.

The old Gainesboro Elementary School building and property has been declared surplus by Frederick County Public Schools with ownership to be transferred to Frederick County. A number of uses for this property are under consideration, including a possible branch of the Handley Regional Libraries. A significant amount of work is necessary to repair and revitalize the buildings on site, but the county sees this facility as a means of providing county services to the residents of western Frederick County.

Since 2000, the Regional Jail has experienced an 84% growth rate. A study of population was completed that projects an increase in inmate population for FY 2016 of approximately 977. The Regional Jail completed construction of a new Community Corrections Center for an additional 204 beds located on property adjacent to the current jail facility. In addition, a third housing unit to accommodate another 96 beds was added on to the existing facility. The overall cost of this construction is estimated at \$23,000,000.

The Department of Military Affairs is constructing a new Armory Readiness Center to house the members and equipment of the Winchester National Guard Unit. The county owns the real estate upon which the center is to be constructed, but entered into a 99 year lease with the Department of Military Affairs. The county is currently working with the Commonwealth to utilize a portion of the Armory facility as a Recreational Community Center at a future date.

Increasing the industrial/business tax base in an effort to minimize the tax burden on residents continues to be a top priority. Frederick County has experienced new industry and expansion of existing industry in several areas. Frederick County will become home to the Federal Bureau of Investigation's centralized records site. FEMA has relocated their National Processing Service Center from Mount Weather to Frederick County as well. These two facilities will create nearly 2,000 jobs in the area over the next three years. Several local businesses, including AB&C Group, FedEx, and Trex expanded their operations in the county.

Retail business has also grown considerably within the county. Target and Lowe's are locating in Frederick County.

Growth in Frederick County has slowed over the past year. Housing permits reached an all-time high in August 2005 in Frederick County with 285 permits issued during that month. Housing construction has declined recently with 101 permits issued in June 2008. The chart on page 199 gives a yearly comparison of the number of building permits issued. According to the Weldon Cooper Center for Public Service with the University of Virginia, the population in 2010 in Frederick County will be as high as 72,949. Population in the county is anticipated to creep up to 95,648 by 2020 and much higher in 2030 with an estimate of 114,500 residents. As the Washington Metropolitan area continues to expand, Frederick County and the surrounding area will continue to see an influx of new homeowners. Frederick County maintains a mix of rural and urban settings. This along with the county's close proximity to the Washington area continues to draw people willing to commute but able to live in such a desirable area with a growing retail base and low real estate tax rate.

County officials, staff and the community need to continue to work together to promote and enhance the county in which we all live. It is a continuing goal that Frederick County remains a productive and promising community as well as maintains fiscal stability for many, many years to come.

I hope you will find this document informative. I believe the Board of Supervisors and county staff should be commended for their role in the preparation of this budget. I especially want to thank the Finance Committee, Finance Department, Treasurer's Office and the Commissioner of the Revenue's Office for their hard work and assistance.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John R. Riley, Jr.", with a stylized flourish at the end.

John R. Riley, Jr.
County Administrator

Financial Management Policies and Programmatic Goals

The County of Frederick is responsible to meet and constantly improve on the service needs of its citizens through sound fiscal management. The Board of Supervisors, School Board and county staff have committed themselves to this responsibility through the establishment of financial management policies and programmatic goals which demonstrate sound resource management and a high level of public accountability.

Direction For The Future

To adhere to the financial policies and guidelines, Frederick County has developed a direction for the future to meet the growing service needs of our citizens.

Frederick County maintains a Comprehensive Policy Plan which is reviewed and updated on an annual basis. The primary goal of the plan is to protect and improve the living environment within Frederick County. The plan contains strategies and implementation methods designed to facilitate the attainment of stated goals and policies. It establishes a means of responding to changes as they occur. The plan describes the policies governing the county and attempts to establish a direction and reasonable expectations for development. Most of the policies in the plan are focused on the next five to ten years thus assisting the Board of Supervisors, School Board and county staff with their budget direction.

Frederick County also maintains a Capital Improvement Plan updated on an annual basis. The CIP consists of a schedule for major capital expenditures for the county for the ensuing five years. Projects are removed from the plan as they are completed or as priorities change. The plan is intended to assist the Board of Supervisors, School Board and county staff in preparation of the county budget. In addition to determining priorities for capital expenditures, the county must also insure that projects contained within the CIP conform to the Comprehensive Policy Plan.

The following policies are implemented under the county's direction to provide the framework for the county's sound financial position and high public accountability.

Programmatic Goals

The programmatic goals provide multi-year direction guiding the county toward our mission. While they act as targets toward which the county aims its resources, they may not be entirely attainable but are of such importance that they need to be mentioned. We aim to meet our programmatic goals by addressing them through the completion of policy goals.

The County of Frederick will maintain a high quality of service provision, ever increasing with the rate of growth, through support of the following goals:

- Recognition that service demands are increasing, thus new methods must constantly be identified to meet this demand. The county can meet this demand through performing constant evaluation of existing services, departments and systems to determine if reorganization can meet the changing and increasing needs, in addition to new revenues.
- Recognition that growth does not mean a deterioration of existing programs and policies, as they were developed with growth in mind.
- Strive to meet current service needs financially, thus not pushing them to the future and addressing them at a crisis level. While maintaining a flexible pose, the county will embrace existing economic conditions, such as low employment, minimal increase in state funding and continued increases in educational needs while preparing for dramatic changes.

- Strive to achieve and maintain within the real estate tax base a 25% Commercial and Industrial base which will match the cost of residential growth.
- Promote a harmonious balance between agricultural practices and residential and commercial development.

With the direction and policy for the future identified, we move to policy goals to foster our programmatic goals and define the framework of the county's overall fiscal management.

Policy Goals

The policy goals provide the framework for the county's overall fiscal management. While aiding in our decision making process, these goals represent guidelines for current budget evaluation, growth management, prioritization, and the setting of our future direction.

- To maintain current and long-term fiscal stability while meeting the demands of growth on all county services.
- Insulate from financial crisis.
- Reduce or eliminate short-term borrowing and maintain the county's bond rating.
- Establish guidelines for debt that do not jeopardize the county's financial position and ensure the continued fiscal stability of county operations. Maintain a low ration of net general obligation debt to assessed value.
- To encourage conservative yet responsible management of resources to meet current and future capital and operation plans.

A. General Budget Policies

- The county will strive to produce a budget where revenues equal expenditures. Non-revenue sources such as reserves may also be considered in order to meet the goal of a balanced budget.
- The county will minimize appropriating budgeted funds that are not balanced with budgeted revenues to avoid future years' negative budget consequences.
- The county will maintain a budgetary control system to help it adhere to the budget for all county departments.
- Structure the budget so that the Board and the general public can establish a relationship between expenditures, revenues and goals.
- The Finance Department will prepare regular reports comparing actual revenues and expenditures to budgeted amounts. The reports are distributed monthly to the departments for review. The Board of Supervisors also receives comparative monthly reports prepared by the Finance Department on the status of several monitored funds.
- A positive cash balance and "safe undesignated fund balance" will always be maintained.
- The budget will be structured so that the Board and the general public can readily establish the relationship between revenues, expenditures and the achievements of service objectives.

B. Revenue Policies

- The county will try to maintain a diversified and stable revenue system to shelter it from short run fluctuations in any one revenue source.
- The county will estimate all revenues by an objective analytical process.
- The county will maintain sound appraisal procedures to keep property values correct. Property will be assessed at 100% of fair market value. Property is currently reassessed every four years. Beginning with assessment year 2009, reassessments will be conducted biannually.
- The county will follow an aggressive policy of collecting tax revenues. Tax collections will take advantage of all available legal enforcement powers.

C. Debt Management Policies

- The county will confine long-term borrowing to capital improvements that cannot be financed from current revenues except where approved justification is provided.
- When the county finances capital improvements or other proceeds by issuing bonds or entering into capital leases, it will repay the debt in a period not to exceed the expected useful life of the project.
- The county will not use long-term debt for current operations.
- The county currently uses all legally accepted financing options including the State Literary Fund and the Virginia Public School Authority.
- Although the county has not officially adopted a debt per capita policy, administration will monitor the net bonded debt per capita and ration of debt service to general governmental expenditures and provide 10-year comparison information to the governing body.

D. Capital Policies

- The county will develop a five-year plan for capital improvements and update it annually.
- The county will make all capital improvements in accordance with an adopted capital improvements program, excluding emergency situations.
- The county will maintain all of its assets at a level adequate to protect the county's capital investment and to minimize future maintenance and replacement costs.
- The county will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- The county will attempt to determine the least costly financing methods for all new projects.

E. Reserve Fund Policies

- Undesignated fund balances at the close of each fiscal year should be equal to no less than 10% of the General Operating Fund revenues.
- The county will maintain self-insurance reserves as established by professional judgment based on the funding techniques utilized and loss records.

F. Investment Policies

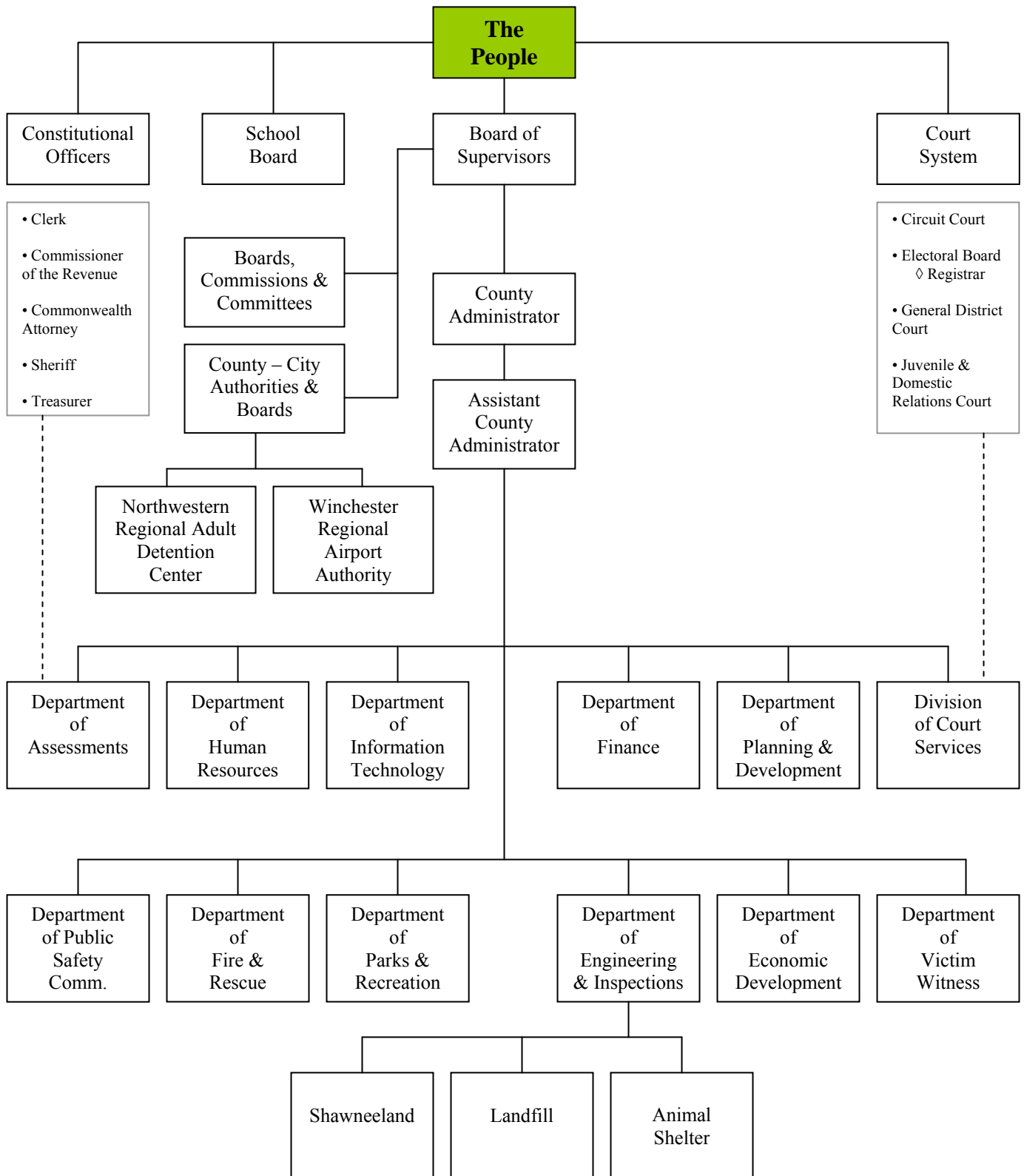
- Disbursement, collection and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made in CD's, Banker's Acceptance, Commercial Paper and the Local Government Investment Pool.
- The county will obtain the best possible return on all its investments, but funds will not be invested beyond the time when they are reasonably expected to be required.
- The county will regularly review contractual consolidated banking services.
- All investment policies are administered by the elected Treasurer.

Financial Management Policies and Fiscal Year 2009

With the county's financial management policies as a guide, the Board of Supervisors, School Board and county staff drafted the Fiscal Year 2009 budget under these additional guidelines:

- Prepare a County Departmental Budget at present level funding as directed by the Board of Supervisors.
- Review all department budgets and reallocate resources within the different budgets based on necessity and priority.
- Submit to the Board of Supervisors a proposed budget that reflects a minimal increase in expenditures while at the same time retaining a consistent, satisfactory service level to county residents.
- Recognize the need to retain valuable personnel and look at areas of critical need for increased staffing.

Frederick County Organizational Chart



SUMMARY OF THE ADOPTED BUDGET

The Annual Budget adopted for the fiscal year 2008-2009 is hereby presented on a modified accrual basis of accounting which recognizes payables in the accounting period in which the liability is incurred except for long term debt, and receivables in the accounting period in which they become available or measurable. This format provides the citizens of Frederick County with a wide spectrum of information on funds received and expended by the county.

I. THE BUDGET PROCESS

Frederick County's budget is governed by Title 15.2 Chapter 25, section 15.2-2506 of the *Code of Virginia*, as amended. It is the desire of the Board of Supervisors that the county budget process be open, informative and understandable to county citizens.

The budget process began in November, with departments receiving their budget packets and returning them to Finance in early December. Budget information was then delivered to the Board of Supervisors and Finance Committee in early January. The entire budget process was veiled in uncertainty due to the state budget crisis. Notices were received literally every week detailing the state budget dilemma which inevitably trickles down to the local level. Cutbacks such as Compensation Board funding being reduced by five percent and grant funds being reduced were changing revenue outlooks on a daily basis. Word was also received that the state was going to make cuts totaling \$50 million in FY 2009 and \$50 million in FY 2010 and the direct amount for Frederick County would be shared at a later date. With this much uncertainty, the budget process was getting more and more precarious.

With all of this in mind, several funding scenarios were given to the Board of Supervisors to assist them in determining the fairest approach to handling the allocation of local funding. The scenarios assumed the funding split of 58% to the School Operating Fund and 42% to the General Fund. Scenarios were presented on a scale from no additional funding allocated to a 5 cent real estate tax increase to assist in funding both the School Operating Fund and General Fund.

	No Tax Increase Scenario A	No Tax Increase Scenario B	1 cent RE Tax Increase Scenario C	3 cent RE Tax Increase Scenario D	5 cent RE Tax Increase Scenario E
FY 09 Expenditures	<u>125,811,207</u>	<u>132,311,207</u>	<u>133,044,207</u>	<u>134,510,207</u>	<u>135,976,207</u>
FY 09 Revenue	125,811,207	125,811,207	125,811,207	125,811,207	125,811,207
Tax Increase	0	0	733,000	2,199,000	3,665,000
Proposed FY 09 Fund Balance Funding	<u>0</u>	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,500,000</u>
Amended FY 09 Additional Funds Available	125,811,207	132,311,207	133,044,207	134,510,207	135,976,207
<u>ALLOCATION OF ADDITIONAL LOCAL FUNDING AND CUTS</u>					
Schools	-3,770,000	0	425,140	1,275,420	2,125,700
General Fund	-2,730,000	0	307,860	923,580	1,539,300

The above scenarios were created with the following assumptions:

- Windfall from proposed real estate tax increase not budgeted separately as revenue to decrease future burden of using one-time funds to balance the budget.
- The local revenue split is 58% to Schools and 42% to General Fund which is consistent with prior years.
- Debt service included in categories and not listed separately.

After deliberations, the Board of Supervisors decided to advertise the Public Hearing at a 52 ½ real estate tax rate. With the economy in such a tumultuous state, the Board of Supervisors did not want to burden the local taxpayer with a real estate tax increase. The Board voted to use the funding arrangement described in Scenario B above but incorporating Scenario D by increasing fund balance funding by \$2,199,000, the amount to be generated with a three cent real estate tax increase. This scenario gives an additional \$1.2 million above the approved FY 2008 budget to the School Operating Fund and School Debt Service Fund. In this scenario, the General Fund receives an additional \$923,580 above the approved FY 2008 budget. This scenario pays back the General Fund balance for the \$6.5 million that was taken to balance the FY 2008 budget; however, \$8.699 million is taken from fund balance to balance the FY 2009 budget.

With projected state revenues still unknown, the Board of Supervisors decided to adopt the real estate tax rate only on April 9, 2008. This first Board meeting in April is generally when the budget for the upcoming fiscal year is adopted. Hoping to get word from the state level as to the effect of state budget cuts to Frederick County sometime within the month of April, the Board of Supervisors delayed the adoption of the FY 2008-2009 budget until May.

The Public Hearing on the FY 2008-2009 Budget was held on March 26, 2008 to very little fanfare and public criticism.

The FY 2008-2009 Budget was then approved on May 14, 2008 with no changes made to the funding split between the School Board budget and the General Fund budget.

II. BUDGET AMENDMENT PROCESS

The County of Frederick amends its budget as needed throughout the fiscal year. The budget can be amended in two ways: 1) appropriation transfer; and 2) supplemental appropriation. The Code of Virginia states that budget amendments which exceed one percent of the total expenditures shown in the currently adopted budget or the sum of \$500,000, whichever is lesser, must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having general circulation in that locality at least seven days prior to the meeting date. The notice shall state the governing body's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The county may adopt such amendment at the advertised meeting, after first providing a public hearing during such meeting on the proposed budget amendments.

The Board of Supervisors has authorized the County Administrator to approve appropriation transfers within an individual department with no limitations. Approval from the department head and County Administrator must be received for all transfers. Inter-departmental transfers are subject to a \$25,000 per fiscal year limitation.

Requests for supplemental appropriations are presented to the Finance Committee for recommendation. The Committee's recommendation is presented to the Board of Supervisors for their approval or disapproval. Budget adjustments are brought forth for official action during regularly scheduled Board of Supervisors meetings held on the second and fourth Wednesday of every month.

III. THE ANNUAL BUDGET AS A MANAGERIAL TOOL

- A. The FY 2009 budget of Frederick County represents continuing experience in preparing a modified program budget. This format incorporates narrative information explaining budget functions followed by a summary of financial information. The purpose is to make the budget an understandable managerial plan as well as an accounting tool.
- B. The FY 2009 budget has been prepared under the format as required by the Commonwealth of Virginia for comparative financial reporting purposes.
- C. The budget is a document for informative and fiscal planning purposes only. The Board of Supervisors must officially adopt a budget for each fiscal year after a duly called public hearing and discussion of the proposed budget has been held. The fiscal year begins July 1 and ends June 30.
- D. The budgeting process includes many important decisions. First, it affords an opportunity for the county departments, offices and agencies to do an internal and a combined analysis regarding their activities and goals. Second, the governing body has an opportunity to digest both departmental objectives and goals and citizen output. Third, the county's plans and programs are tempered into a fiscal document which projects the necessary revenue needed to meet the proposed expenditures.
- E. In the final analysis, the adopted budget document is the vehicle through which public policy is put in to effect through the planned expenditure of public funds.

IV. DEBT MANAGEMENT

Counties in Virginia, unlike cities, do not have a legal debt limit. With the exceptions of revenue and refunding bonds, bonds for school capital projects sold to the state's Literary Fund, the Virginia Public School Authority, the Virginia Retirement System, or other state agency prescribed by law, must be approved prior voter referendum.

At June 30, 2007, the county had a number of bonded debt issues outstanding in the amount of \$145,485,324. The debt issues include schools, administration and the regional library. All bond payments are appropriated annually in the operating budget for the school or general operating fund. As of June 30, 2007, the county's net general obligation debt was 1.66% of assessed value.

Frederick County is committed to maintaining a high bond rating and a level of indebtedness that can be managed with available resources. Other than the construction of a much needed administrative building a regional library, public safety building and animal shelter, school construction is the only "debt service" that the county currently undertakes. School construction debt continues to pose budget concerns since most of the funding source is local.

Budget Calendar FY 2008-2009

Month	Action
November 1, 2007	Directors receive budget instructions for submitting request
November, 2007	Directors prepare budgets
December 3, 2007	Budget submissions due to Finance Department to prepare budget packets for Board of Supervisors and Finance Committee
January 4, 2008	Distribution of budget packets to Board of Supervisors and Finance Committee
January 2008	County Administrator conducts preliminary review of budgets submitted by Directors
February 2008	Proposed budget decisions and preparation of proposed budget; Various budget meetings/worksessions
March 17, 2008	Budget advertised in newspaper
March 26, 2008	FY 2008 – 2009 Budget Public Hearing
April 9, 2008	FY 2008 – 2009 Tax Rate Adoption
May, 14, 2008	FY 2008-2009 Budget Adoption
May-August, 2008	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2008	Implementation of Fiscal Year 2008 – 2009

Frederick County, Virginia

**Annual Requirements on All
Long-Term Debt**

June 30, 2007

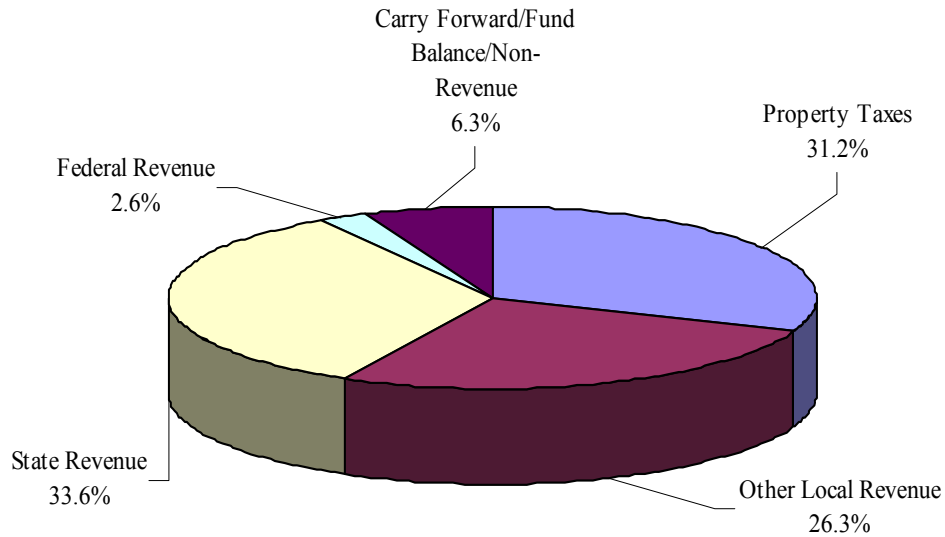
Year Ending June 30	Long-term Debt		Capital Leases	
	Principal	Interest	Principal	Interest
2008	9,653,751	6,869,721	9,432	10
2009	9,814,905	6,400,737	--	--
2010	9,659,647	5,909,027	--	--
2011	9,451,496	5,433,998	--	--
2012	8,983,188	4,979,387	--	--
2013 – 2017	40,083,107	18,802,548	--	--
2018 – 2022	32,413,446	9,950,892	--	--
2023 – 2027	15,515,784	3,891,356	--	--
2028 – 2032	5,100,000	1,865,107	--	--
2033 – 2036	4,810,000	584,250	--	--
Total	\$145,485,324	\$64,687,023	\$9,432	\$ 10

Frederick County, Virginia
Statement of Long-Term Indebtedness
Year Ending June 30, 2008

Description	Authorized And Issued	Prior Year Payments	Balance July 1 2007	Incurred During 2007-08	Total Columns 3 & 4	Principal Paid During 2007-2008	Outstanding June 30 2008
School Debt Fund							
Armel/Gainesboro	2,010,000	1,540,000	470,000		470,000	115,000	355,000
Sherando/Park Project	5,350,000	4,235,000	1,115,000		1,115,000	270,000	845,000
FCMS Renovations	755,132	525,739	229,393		229,393	42,927	186,466
Sherando High School	3,820,000	2,905,000	915,000		915,000	175,000	740,000
Sherando High School	5,740,000	4,315,000	1,425,000		1,425,000	275,000	1,150,000
Refinanced Bonds	21,705,000	18,500,000	3,205,000		3,205,000	840,000	2,365,000
Stonewall/Senseny/Adm/Red	3,700,000	2,035,000	1,665,000		1,665,000	185,000	1,480,000
Stonewall/Senseny Road	1,200,000	600,000	600,000		600,000	60,000	540,000
Stonewall	1,355,000	630,000	725,000		725,000	70,000	655,000
Armel/Middletown Addition	3,200,000	1,280,000	1,920,000		1,920,000	160,000	1,760,000
Orchard View Elementary	4,650,000	1,645,000	3,005,000		3,005,000	235,000	2,770,000
Orchard View Elementary	4,100,000	1,435,000	2,665,000		2,665,000	205,000	2,460,000
3 rd HS/Land 11 th Elem/4 th MS	18,600,000	6,000,000	12,600,000		12,600,000	840,000	11,760,000
Millbrook High School	6,150,000	1,550,000	4,600,000		4,600,000	310,000	4,290,000
MHS/JWMS Renovation	8,385,000	1,680,000	6,705,000		6,705,000	420,000	6,285,000
MHS, JWMS, 4 th MS	3,315,000	675,000	2,640,000		2,640,000	165,000	2,475,000
Millbrook High School	3,782,296	703,426	3,078,870		3,078,870	178,101	2,900,769
MHS, JWMS	12,655,000	1,905,000	10,750,000		10,750,000	635,000	10,115,000
Byrd Middle School	5,980,000	900,000	5,080,000		5,080,000	300,000	4,780,000
Byrd MS, 11 th Elementary	8,580,000	860,000	7,720,000		7,720,000	430,000	7,290,000
Byrd MS, 11 th Elementary	8,550,000	860,000	7,690,000		7,690,000	430,000	7,260,000
Byrd MS, 11 th Elementary	5,995,000	300,000	5,695,000		5,695,000	300,000	5,395,000
Evendale (11 th Elementary)	5,685,000	285,000	5,400,000		5,400,000	285,000	5,115,000
Evendale, Gainesboro Replace	6,305,000	0	6,305,000		6,305,000	320,000	5,985,000
Gainesboro Replacement	5,830,000	0	5,830,000		5,830,000	295,000	5,535,000
Gainesboro Replacement	4,370,000	0	4,370,000		4,370,000	0	4,370,000
12 th Elementary	3,800,000	0	0	3,800,000	3,800,000	0	3,800,000
12 th Elem, Trans, APR, FCMS	13,450,000	0	0	13,450,000	13,450,000	0	13,450,000
State Literary Fund Loans							
Indian Hollow Elem School	2,000,000	1,800,000	200,000		200,000	100,000	100,000
D.J. Howard Addition	540,600	486,540	54,060		54,060	27,030	27,030
Middletown Elem School	1,839,424	1,472,000	367,424		367,424	92,000	275,424
Redbud Run Elem. School	5,000,000	2,500,000	2,500,000		2,500,000	250,000	2,250,000
Sherando High Addition	1,500,052	750,020	750,032		750,032	75,002	675,030
James Wood High Addition	2,142,948	1,071,470	1,071,478		1,071,478	107,147	964,331
Stonewall Elem. School	4,640,000	2,088,000	2,552,000		2,552,000	232,000	2,320,000
Senseny Road Addition	3,000,000	1,350,000	1,650,000		1,650,000	150,000	1,500,000
TOTAL	199,680,452	66,882,195	115,548,257	17,250,000	132,798,257	8,574,207	124,224,050

FY 2008-2009 Total County Revenues

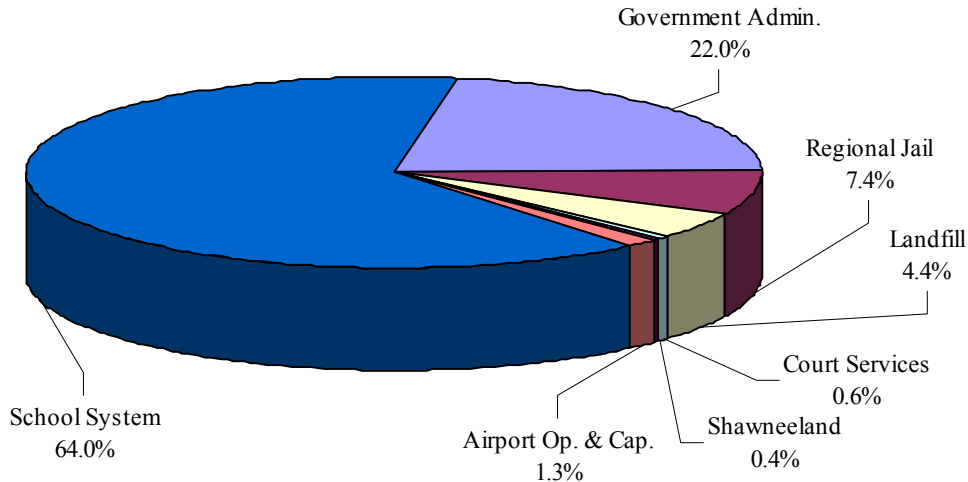
\$255,898,185



Total County Revenues	2006-07 Budgeted	2006-07 Actual	2007-08 Budgeted	2007-08 Estimated	2008-09 Adopted	% of Total
Local Revenue						
Property Taxes	71,503,000	76,545,212	77,818,000	78,778,822	79,935,000	31.2%
Other Local Revenue	53,687,945	57,150,525	59,721,374	55,544,430	57,970,602	22.6%
Other Local Revenue – School Funds	9,254,983	8,377,421	9,329,428	9,102,153	9,250,869	3.6%
Subtotal	134,445,928	142,073,158	146,868,802	143,425,405	147,156,471	57.5%
State Revenue						
General Fund	7,848,782	8,125,320	8,603,422	9,329,210	9,166,289	3.6%
School Funds	62,374,687	60,731,253	65,176,479	65,144,031	69,219,533	27.1%
Other Funds	6,721,969	7,105,097	7,653,436	8,174,640	7,537,328	2.9%
Subtotal	76,945,438	75,961,670	81,433,337	82,647,881	85,923,150	33.6%
Federal Revenue						
General Fund	267,593	621,087	237,593	266,276	46,000	0.0%
School Funds	5,968,783	5,437,532	5,695,728	5,617,001	5,982,122	2.3%
Other Funds	1,201,200	451,165	2,173,500	2,903,598	706,000	0.3%
Subtotal	7,437,576	6,509,784	8,106,821	8,786,875	6,734,122	2.6%
Carry Forward/Fund Balance/Non-Revenue						
General Fund	5,851,964	5,851,964	6,500,000	6,500,000	8,699,000	3.4%
School Funds	1,454,128	201,528	2,123,598	3,447,130	3,174,863	1.2%
Other Funds	3,937,218	2,550,896	810,697	1,945,944	4,210,579	1.6%
Subtotal	11,243,310	8,604,388	9,434,295	11,893,074	16,084,442	6.3%
Total Revenue	230,072,252	233,149,000	245,843,255	246,753,235	255,898,185	100.00%

FY 2008-2009 Total County Expenditures

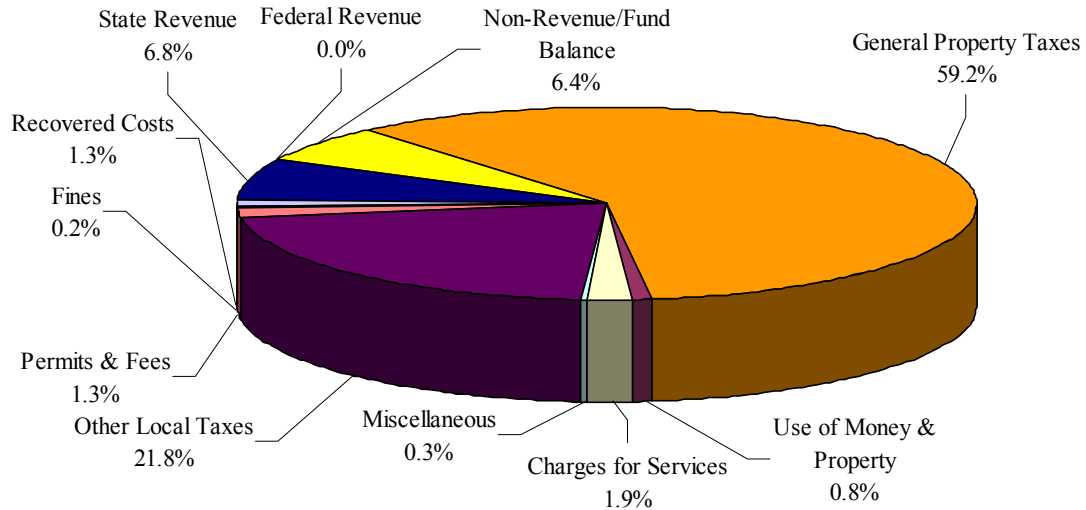
\$255,898,185



	2006-07 Budgeted	2006-07 Actual	2007-08 Budgeted	2007-08 Estimated	2008-09 Adopted	% of Total
Total County Expenditures						
General Government						
Administration	6,492,346	6,443,477	7,339,828	7,546,827	7,992,751	3.1%
Judicial Administration	1,840,900	1,910,821	2,058,086	2,192,206	2,370,639	0.9%
Public Safety	18,153,082	19,114,120	20,011,347	21,548,601	21,262,853	8.3%
Public Works	3,897,695	3,619,926	4,902,593	4,557,517	4,926,537	1.9%
Health/Welfare	6,692,735	6,095,036	7,047,695	6,449,518	7,499,941	2.9%
Community College	60,265	60,265	73,847	73,847	73,847	.03%
Parks, Recreation & Cultural	5,296,845	5,172,398	5,691,654	5,806,488	5,623,020	2.2%
Community Development	3,041,140	2,596,805	2,916,823	2,634,453	2,647,948	1.0%
Miscellaneous	2,816,544	2,719,133	4,108,790	4,108,790	3,807,581	1.5%
Subtotal	48,291,552	47,731,981	54,150,663	54,918,247	56,205,117	21.8%
Other Funds						
Regional Jail	16,327,640	15,768,261	17,250,553	16,933,770	18,878,477	7.5%
Landfill	9,573,521	6,068,369	9,016,193	8,461,411	11,342,676	4.4%
Division of Court Services	1,303,985	1,265,290	1,451,196	1,325,663	1,415,036	0.6%
Shawneeland Sanitary District	1,319,710	1,139,896	1,020,742	838,829	1,020,538	0.4%
Airport Operating & Capital	3,370,540	2,412,620	5,080,276	4,234,938	3,345,135	1.3%
Unemployment Compensation	10,000	11,946	10,000	6,816	0	0.0%
Subtotal	31,905,396	26,666,382	33,828,960	31,801,427	36,001,862	14.2%
School System						
School Funds	135,938,234	130,914,941	143,744,467	145,039,699	149,018,969	58.3%
Debt Service Fund	13,937,070	13,555,194	14,119,165	14,119,165	14,672,237	5.7%
Subtotal	149,875,304	144,470,135	157,863,632	159,158,864	163,691,206	64.0%
Total Expenditures*	230,072,252	218,868,498	245,843,255	245,878,538	255,898,185	100.0%
*Excludes transfers						

FY 2008-2009 General Fund Revenues

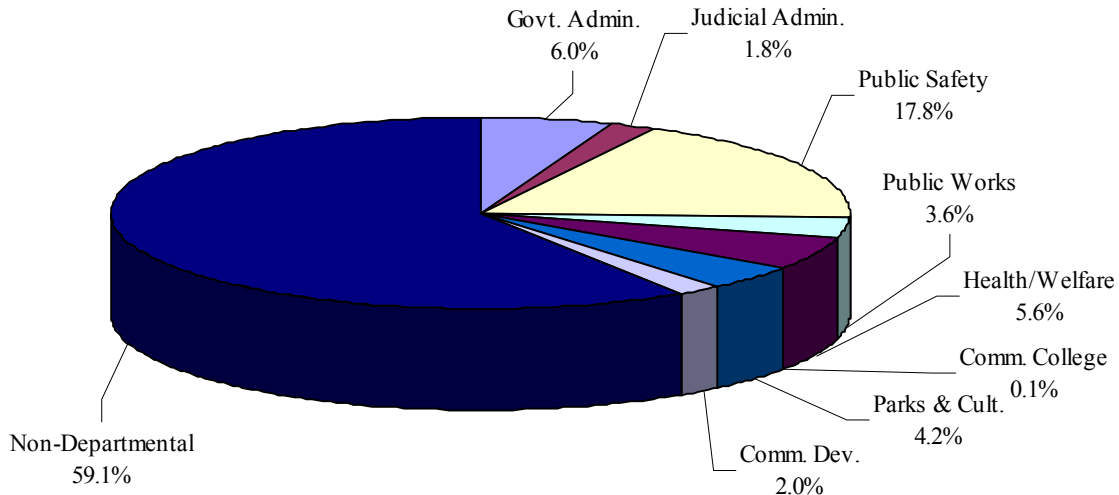
\$135,106,340



General Fund Revenues	2006-07 Budgeted	2006-07 Actual	2007-08 Budgeted	2007-08 Estimated	2008-09 Adopted	% of Total
Local Revenue						
General Property Taxes	71,503,000	76,414,418	77,818,000	78,778,822	79,935,000	59.16%
Other Local Taxes	26,894,990	27,144,157	29,418,972	27,966,357	29,402,112	21.76%
Permits, Fees and Licenses	3,231,542	3,290,252	3,263,680	1,812,398	1,819,165	1.35%
Fines and Forfeitures	264,098	227,693	348,708	324,423	299,033	0.22%
Use of Money and Property	662,921	2,379,339	1,424,997	1,919,534	1,073,962	0.79%
Charges for Services	2,842,363	2,346,848	2,849,368	2,029,837	2,508,711	1.86%
Miscellaneous	164,755	390,956	463,680	463,096	429,571	0.32%
Recovered Costs	1,862,495	2,019,204	1,382,787	3,062,600	1,727,497	1.28%
Subtotal	107,426,164	114,212,867	116,970,192	116,357,067	117,195,051	86.75%
State Revenue						
Non-Categorical Aid	425,545	350,051	208,344	324,877	330,079	0.24%
Shared Expenses	2,917,904	3,487,480	3,643,156	3,961,325	3,946,609	2.92%
Categorical Aid	4,505,333	4,644,300	4,751,922	5,043,008	4,889,601	3.62%
Subtotal	7,848,782	8,481,831	8,603,422	9,329,210	9,166,289	6.78%
Federal Revenue						
Categorical Aid	267,593	289,295	237,593	266,276	46,000	0.03%
Non-Revenue/Fund Balance	5,851,964	5,851,964	6,500,000	6,500,000	8,699,000	6.44%
Total General Fund Revenues	121,394,503	128,835,957	132,311,207	132,452,553	135,106,340	100.00%

FY 2008-2009 General Fund Expenditures

\$135,106,340



General Fund Expenditures	2006-07 Budgeted	2006-07 Actual	2007-08 Budgeted	2007-08 Estimated	2008-09 Adopted	% of Total
Functional Areas						
Administration	6,590,744	6,620,311	7,470,931	7,677,930	8,040,534	5.95%
Judicial Administration	1,840,900	1,910,821	2,058,086	2,192,206	2,370,639	1.75%
Public Safety	20,334,912	21,203,250	22,502,389	24,039,643	24,052,474	17.80%
Public Works	3,897,695	3,619,926	4,902,593	4,557,517	4,926,537	3.65%
Health/Welfare	6,692,735	6,095,036	7,047,695	6,449,518	7,499,941	5.55%
Community College	60,265	60,265	73,847	73,847	73,847	0.05%
Parks, Recreation & Cultural	5,296,845	5,172,398	5,691,654	5,806,488	5,623,020	4.16%
Community Development	3,041,140	2,596,805	2,916,823	2,634,453	2,647,948	1.96%
Subtotal	47,755,236	47,278,812	52,664,018	53,431,602	55,234,940	40.88%
Non-Departmental						
Merit/Fringe Benefit/COLA Reserve	1,345,000	1,237,960	1,400,000	1,400,000	1,216,843	0.90%
Operational Contingency Reserve	300,000	299,715	0	0	0	0.00%
Transfer to School Operating Fund	58,303,146	57,322,970	62,996,099	62,996,099	63,933,177	47.32%
Transfer to School Capital Fund	665,701	1,287,988	750,000	750,000	0	0.00%
Transfer to School Debt Service Fund	11,853,876	11,853,876	11,792,300	11,792,300	12,130,642	8.98%
Transfer to Capital Projects Fund	0	1,211,927	0	0	0	0.00%
Transfer to Debt Service – County	1,171,544	1,088,629	2,708,790	2,708,790	2,590,738	1.92%
Subtotal	73,639,267	74,303,065	79,647,189	79,647,189	79,871,400	59.12%
Total General Fund Expenditures	121,394,503	121,581,877	132,311,207	133,078,791	135,106,340	100.00%

FY 2008-2009
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
General Fund:			
Board of Supervisors	169,000	92,357	0
County Administrator	519,792	24,152	0
County Attorney	174,997	14,391	0
Human Resources	297,606	107,918	4,800
Independent Auditor	0	57,000	0
Commissioner of the Revenue	1,114,239	68,890	0
Board of Assessors	226,637	44,175	0
Treasurer	834,122	343,750	0
Finance	606,778	52,115	0
Information Technology	950,117	210,589	38,152
Other	0	1,856,069	600
Electoral Board	36,774	41,199	1,560
Registrar	136,115	15,080	1,560
Circuit Court	0	48,300	0
General District Court	245	6,102	4,500
J & D Relations Court	1,500	9,350	5,500
Clerk of Circuit Court	579,549	282,877	10,000
Law Library	0	7,200	0
Detox Center	0	48,100	0
Commonwealth Attorney	1,167,766	70,255	3,780
Victim Witness Program	115,690	9,925	0
Sheriff	8,878,861	1,377,440	20,310
Volunteer Fire Departments	31,423	856,931	0
Ambulance And Rescue Service	0	450,188	0
Public Safety Contributions	0	3,180,081	0
Juvenile Court Probation	110,403	73,803	0
Inspections	1,346,211	111,517	0
Fire and Rescue	5,729,292	544,728	10,878
Public Safety Communications	943,798	349,614	36,996
Road Administration	0	30,475	0
Street Lights	0	30,340	0
General Engineering	458,444	44,868	0

FY 2008-2009
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Refuse Collection	547,185	746,702	10,252
Refuse Disposal	0	830,304	0
Litter Control	0	15,120	0
Maintenance Administration	535,821	20,883	0
County Office Buildings	0	1,145,238	0
Animal Shelter	350,017	160,888	0
Local Health Department	0	347,456	0
Northwestern Community Services	0	416,029	0
Social Services – Administration	3,604,492	292,200	238,050
Public Assistance	0	2,009,067	0
State and Local Hospitalization	0	33,000	0
Area Agency on Aging	0	79,647	0
Property Tax Relief	0	480,000	0
Community College	0	73,847	0
Parks Administration	481,905	167,616	4,633
Parks Maintenance	845,553	31,213	0
Recreation Centers	1,709,793	507,286	0
Clearbrook Park	125,199	277,990	0
Sherando Park	158,898	265,409	0
Regional Library	0	1,047,525	0
Planning and Development	980,756	191,384	3,600
EDC	285,604	239,983	31,271
Zoning Board	2,520	4,300	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	31,065	0
Gypsy Moth/Biosolids	68,473	277,165	800
Soil and Water Conservation District	324,606	10,000	0
Extensions	100,615	92,736	2,520
Transfers	0	79,871,400	0
General Fund Total	34,550,946	100,125,632	429,762
Regional Jail Fund	14,044,469	4,779,876	54,132

FY 2008-2009
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Landfill Fund	1,616,078	3,961,798	5,764,800
Division of Court Services Fund:			
Alcohol Safety Action Program	362,703	182,245	17,400
Administration	155,706	0	0
“Starting Point” Public Inebriate Center	314,595	64,218	500
Community Corrections Program	257,796	51,173	8,700
Court Services Fund Total	1,090,800	297,636	26,600
Shawneeland Sanitary District Fund	304,367	352,171	364,000
Airport Operating Fund	668,600	2,395,400	257,135
School Operating Fund:			
School Instruction	93,592,422	8,555,625	199,314
Admin./Attendance and Health Services	4,938,374	425,567	5,500
Pupil Transportation Services	6,186,845	1,735,286	892,000
Operation & Maintenance Services	6,125,593	5,889,204	223,700
Facilities	247,018	92,500	0
Technology	3,460,793	789,386	1,039,600
School Operating Fund Total	114,551,045	17,487,568	2,360,114
School Debt Service Fund	0	14,672,237	0
School Transfers	0	634,981	0
School Food Service Fund	2,547,834	2,329,902	745,610
School Textbook Fund	23,540	3,028,371	0
School Trust Funds	0	1,100	0
School Capital Fund	0	500,000	0
NREP Operating Fund	4,138,108	772,029	513,898
NREP Textbook Fund	0	30,000	0
Airport Capital Fund	0	0	24,000

V. IMPACT OF THE FY 2008-2009 BUDGET

EXPENDITURES

The following chart details the personnel numbers for each county department.

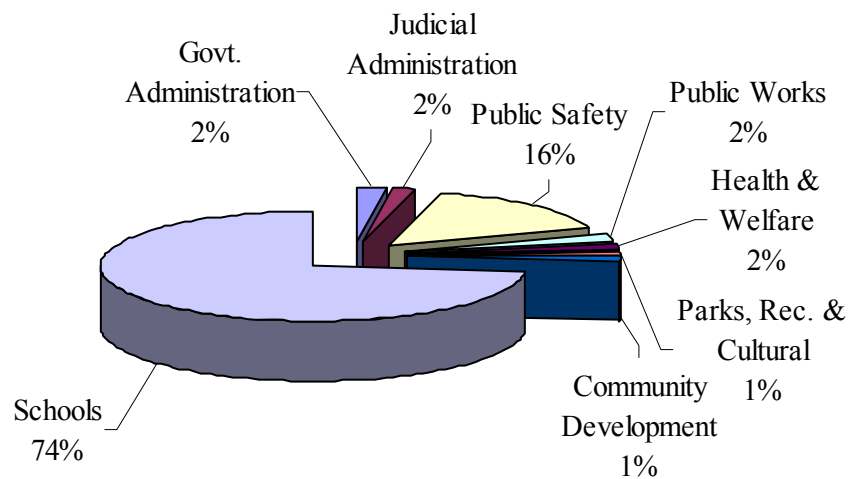
BUDGETED PERSONNEL

<u>DEPARTMENT</u>	<u># OF EMPLOYEES FY 2006-07</u>	<u># OF EMPLOYEES FY 2007-08</u>	<u># OF EMPLOYEES FY 2008-09</u>	<u>FY 2009 CHANGE</u>
Board of Supervisors	1	1	1	
County Administrator	5	5	5	
County Attorney	0	0	2	2
Human Resources	4	4	4	
Commissioner of the Revenue	17	22	18	-4
Reassessment	0	0	4	4
Treasurer	12	12	12	
Finance	7	7	7	
Information Technology	9	11	11	
Registrar	2	2	2	
Clerk of the Circuit Court	7	9	9	
Commonwealth Attorney	11	11	13	2
Victim Witness	2	2	2	
Sheriff	118	123.5	126.5	3
Juvenile Court Probation	2	2	2	
Inspections	25	23	21	-2
Fire and Rescue	77	79.5	80.5	1
Public Safety Communications	15	15	16	1
General Engineering	6	7	7	
Refuse Collection	2	2	2	
Maintenance	5	8	10	2
Animal Shelter	6	7	7	
Social Services	55	57	57	
Parks and Recreation	40	41	41	
Planning	14	14	13	-1
EDC	3	3	3	
Gypsy Moth/Biosolids	1	1	1	
Soil & Water Conservation	6	6	6	
Extensions	2	2	2	
Regional Jail	187	195	206	11
Landfill	31	31	28	-3
Division of Court Services	19	20	20	
Shawneeland Sanitary District	6	6	6	
Airport	12	13	13	
SUBTOTAL	709	742	758	16
Schools	2,057	2,101	2,114	13
GRAND TOTAL	2,766	2,843	2,872	29

The reasons for the change in personnel are described below:

- A County Attorney and Secretary were added as a new department during FY 2008.
- Three Assessors and one Clerk were moved from the Commissioner of the Revenue's Office to a separate Reassessment Office during FY 2008 for ease in tracking reassessment expenses.
- An Assistant Commonwealth Attorney and an Office Assistant were added to the Commonwealth Attorney's Office during FY 2008.
- Two Civil Process Deputies and an Analyst were added during FY 2008 to the Sheriff's Office.
- Two vacant Inspector positions were not refilled during FY 2008 and, therefore, are not budgeted in FY 2009 mainly due to the slowdown of the building industry.
- A Revenue Recovery Specialist has been added to Fire and Rescue for FY 2009.
- A Radio Technician was added during FY 2008 in the Public Safety Communications Department.
- One Custodian was added during FY 2008 and a Maintenance Technician was approved for FY 2009 for the Maintenance Department.
- A vacant Planning Technician was not approved for FY 2009 for the Planning and Development Department.
- Five Social Workers were added to the Social Services budget for FY 2007.
- Six Correctional Officers, one Security Systems Technician, two Booking Technicians, one Mental Health Consultant and one LPN/Nurse have been included in FY 2009 for the Regional Jail.
- Three vacant Landfill positions were not refilled for FY 2009.
- The FY 2009 budget does not include new positions for the public school system. The FY 2008 budget was adjusted to add 15 positions to continue in FY 2009. Those positions include 9 teaching positions, 2 instructional aides, 1 bus aide, 1 nurse, 1 custodian, and 1 food service worker. The preschool program at NREP continues to be restructured eliminating the need for a preschool aide in FY 2008 and a speech therapist in FY 2009.

Employees by Category



PART-TIME PERSONNEL (DATED JUNE 1)

DEPARTMENT	FY 2005-06	FY 2006-07	FY 2007-08
Board of Supervisors	3	2	2
Commissioner of the Revenue	1	1	2
Treasurer	2	1	1
Registrar	2	2	2
Clerk	15	9	11
Commonwealth Attorney	4	3	2
Sheriff	12	15	13
Juvenile Court Probation	0	1	0
Inspections	7	5	5
Fire and Rescue	27	21	22
Public Safety Communications	3	2	1
Refuse Collection	26	24	24
Maintenance	6	7	10
Animal Shelter	4	4	5
Parks and Recreation	441	272	429
Planning	1	1	1
EDC	3	2	4
Gypsy Moth Program	3	5	7
Soil & Water Conservation	1	1	1
Regional Jail	3	2	3
Landfill	1	9	9
Division of Court Services	15	14	15
Shawneeland Sanitary District	0	1	1
Schools*	647	647	1,643
GRAND TOTAL	1,227	1,051	2,213

* Regularly scheduled part-time employees are included in the reported full-time equivalent positions. Shown here are the substitute employees for teacher, aide, food service, custodian and bus driver absences. Prior to fiscal year 2008, only substitute teachers were reported.

EXPENDITURES BY SOURCE

	2007-08 Adopted	07-08 % of Total	2008-09 Adopted	08-09 % of Total	% Change
General Government	\$7,339,828	2.99%	\$7,992,751	3.12%	8.90%
Judicial Administration	2,058,086	0.84%	2,370,639	0.93%	15.19%
Public Safety	20,011,347	8.14%	21,262,853	8.31%	6.25%
Public Works	4,902,593	1.99%	4,926,537	1.92%	0.49%
Health/Welfare	7,047,695	2.87%	7,499,941	2.93%	6.42%
Community College	73,847	0.03%	73,847	0.03%	0.00%
Parks, Recreation & Cultural	5,691,654	2.32%	5,623,020	2.20%	-1.21%
Community Development	2,916,823	1.19%	2,647,948	1.03%	-9.22%
Non-Departmental	4,108,790	1.67%	3,807,581	1.49%	-7.33%
Regional Jail	17,250,553	7.02%	18,878,477	7.38%	9.44%
Landfill	9,016,193	3.67%	11,342,676	4.43%	25.80%
Division of Court Services	1,451,196	0.59%	1,415,036	0.55%	-2.49%
Shawneeland Sanitary District	1,020,742	0.42%	1,020,538	0.40%	-0.02%
Airport Operating & Capital	5,080,276	2.07%	3,345,135	1.31%	-34.15%
School Funds	143,744,467	58.47%	149,018,969	58.24%	3.67%
School Debt Service	14,119,165	5.74%	14,672,237	5.73%	3.92%
Unemployment Fund	10,000	0.00%	0	0.00%	0.00%
Total*	\$245,843,255	100.00%	\$255,898,185	100.00%	4.09%

*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2008-2009 Adopted Budget:

General Government Administration: Expenditures in this category increased by 8.89%, or \$652,423. Salaries and fringes increased by \$580,892. This amount includes a new department consisting of a County Attorney and Secretary that was created during FY 2008. This department also has new operating expenses totaling just under \$14,000. The Commissioner of the Revenue's Office branched off a new Reassessment Office when the county started in-house reassessments instead of contracting with an outside company. This undertaking brought on increased operating expenses of roughly \$24,000. The Treasurer's Office had an increase in Professional Services – DMV – Vehicle Registration Withholding Stops (VRWS) of \$120,000. This expense is the fee paid to the Department of Motor Vehicles for withholding vehicle registration for county residents that have not paid county taxes. This fee is then collected from the taxpayer to offset the cost.

Judicial Administration: This category's expenditures increased by \$312,553, or 15.19%. Salaries and fringes increased by \$115,113 which includes two new positions hired in the Commonwealth Attorney's Office during FY 2008. Expenses for the Clerk of the Circuit Court increased by \$200,000 due to a grant received from the Supreme Court for equipment purchases.

Public Safety: Expenditures in this area increased by \$1,251,506, or 6.25%. Salaries and fringes actually increased by \$1.3 million. During FY 2008, four new positions were hired in the Public Safety Division while two others were not refilled once vacated. One new position is also included for FY 2009 in the Fire and Rescue Department. Capital expenses decreased in this category by \$550,000. Federal Meth Grant funds in the amount of \$240,000 are included in the Sheriff's Office expenditures. This amount is offset by revenue. The budgeted amount for gasoline increased in this category by \$67,000. A half year's cost for a Volunteer Firefighter Incentive Program has been included for FY 2009 at a cost of \$93,000.

Public Works: Public Works expenditures increased by \$23,944, or .49%. Salaries and fringes increased by \$203,759 which includes a new Maintenance Technician added in FY 2009. The County Office Buildings budget increased by \$72,000 mainly due to the addition of the old Gainesboro Elementary School to the inventory of county buildings to be maintained. Operating expenses for the Animal Shelter increased by \$45,000. FY 2008 was the first full year of operation in the new facility and several expenses were underbudgeted due to the unknown cost factors of the building. A reduction of \$114,000 was realized in the county's waste hauling contract for FY 2009. Capital expenses decreased in this category by \$169,000 from FY 2008.

Health and Welfare: Expenditures for Health and Welfare increased by \$452,246, or 6.42%. Personnel costs for the Social Services Department grew by approximately \$233,000. Various programs and expenses within the Social Services Department increased by \$97,000. The contribution to Northwestern Community Services increased by \$117,602 in FY 2009. The Shenandoah Area Agency on Aging contribution increased by \$22,048 in FY 2009.

Parks, Recreation and Cultural: Expenditures in this category decreased by \$68,634, or 1.21%. Personnel costs rose by roughly \$266,000. Operating expenses for both Clearbrook and Sherando Parks decreased by \$55,000. Capital expenses decreased in the entire category by \$281,000.

Community Development: This category decreased by 9.22%, or \$268,875. Salaries and fringes increased in the category by \$13,000. One vacated position in Planning and Development was not approved for FY 2009. In the Economic Development Commission budget, federal funds will no longer be passing through the county for the NetTech Center, thus eliminating this expenditure. Capital expenses also decreased in this category by \$29,000.

Non-Departmental: Appropriations in this category consist of 1) reserve for merit and fringe benefit increases in the amount of \$1,200,000; and 2) debt payments totaling \$2,590,738 for the county government administration building, Public Safety Center building, Bowman Library and Joint Judicial Center renovations.

Regional Jail Fund: This fund increased by \$1,627,924, or 9.44% over FY 2008. Salaries and fringes increased in this fund by over \$1.4 million. This amount includes eleven new positions approved for FY 2009. Operating expenses increased by roughly \$197,000 in areas including inmate medical costs, maintenance service contracts, office supplies, food service equipment, medical supplies, gasoline and police supplies. Decreases totaling close to \$172,000 in operating expenses were also realized in areas such as repair and maintenance, other contractual services, utilities, food supplies, uniforms and travel. Debt service payments on the jail expansion will increase in FY 2009 by \$323,000. Capital expenses also decreased for the regional jail in FY 2009 by \$137,000.

Landfill Fund: Fund expenses for the Landfill increased by \$2,326,483, or 25.80%. Personnel expenses actually decreased by \$137,000. Other Contractual Services increased by \$480,000 due to wastewater disposal fees. Expenses for a regional electronic recycling program have been added for FY 2009 at a cost of \$50,000. The use of diesel fuel and gasoline at the Landfill is expected to escalate in FY 2009, at a cost of \$7,600. The distribution of recycling funds to Frederick County, Clarke County and the City of Winchester decreased for FY 2009 by over \$21,000 due to anticipated decline in tonnage. Post closure costs for FY 2009 are budgeted at \$270,000 less than FY 2008. Budgeted improvements to the Landfill increased from FY 2008 by \$2.1 million and include the purchase of construction equipment, a landfill gas to energy project to include a one megawatt power station, a leachate force main to the Opequon Water Reclamation Facility, and the closure of ten acres of the municipal solid waste landfill.

Landfill Tipping Fee Rate – FY 2008-09

Municipal Rate	\$ 24 per ton
Construction/Demolition Debris	\$ 42 per ton
Municipal Sludge	\$ 24 per ton
Commercial/Industrial	\$ 45 per ton

Airport Operating and Capital Funds: This category decreased \$1,735,141, or 34.15%. The Airport Operating budget increased approximately \$36,000 in salaries and fringes for FY 2009. The purchase of fuel for resale increased by \$291,000. The Airport Capital budget decreased by over \$2 million due to the anticipated reductions in state and federal funding for FY 2009.

School System: The FY 2009 original budget, approved in May 2008, allows for a \$4,353,291 increase in the school operating fund. Staff salaries are the focus of much attention as the availability of certain employees, especially teachers, is extremely competitive. Turnover and training expenses and the disruption of the delivery of instruction to students erodes the quality of service. A division average of 3.5 percent salary increase for teachers and all other staff equates to 79 percent of the increase in the school operating fund. To encourage teachers to continue their education, the master’s degree supplement was increased from \$3,600 to \$3,800 annually. These salary initiatives were approved to remain competitive with our neighboring school division. Rising costs for substitutes, group health insurance premiums, vehicle fuel, information technology equipment needs, textbooks, occupational and physical therapy services for certain students, and FCPS’ share of Northwestern Regional Education Programs account for 13 percent of the operating fund increase. Furthermore, 8 percent of the school operating fund

increase is due to capital improvement requirements to comply with the Office of Civil Rights and American's with Disabilities Act at Sherando High School and roof replacement at Senseny Road Elementary School.

School Debt Service: School Debt Service Fund pays the principal and interest on bonds and loans to finance capital projects in the School Construction Fund. County, state lottery and school construction funds support the balance in the School Debt Service Fund. School Debt Service will be \$14.7 million in FY 2009.

Ten Year Budget Comparison

Fund	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
General Fund	27,216,915	31,710,633	31,340,603	33,958,402	34,251,504	38,724,726	41,991,221	48,291,552	54,150,663	56,205,117
School Funds	92,745,632	104,791,580	147,862,263	134,958,003	137,027,387	120,808,306	134,702,451	149,875,304	157,863,632	163,691,206
Regional Jail	6,086,236	6,731,991	7,339,846	7,893,282	8,103,447	10,408,680	11,848,786	16,327,640	17,250,553	18,878,477
Landfill	4,481,551	4,993,369	5,500,946	5,591,962	5,673,478	6,327,638	9,354,058	9,573,521	9,016,193	11,342,676
Division of Court Services	821,566	902,208	976,873	1,100,424	1,123,812	1,281,617	1,295,876	1,303,985	1,451,196	1,415,036
Shawneeland	427,236	515,764	531,860	526,850	441,200	516,455	622,413	1,319,710	1,020,742	1,020,538
Airport Operating & Capital	1,961,221	3,504,856	1,574,502	1,987,503	1,724,925	2,454,665	2,844,494	3,370,540	5,080,276	3,345,135
Unemployment	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
Total*	133,750,357	153,160,401	195,136,893	186,026,426	188,355,753	180,532,087	202,669,299	230,072,252	245,843,255	255,898,185

*excludes transfers between funds

Organization of Funds		
Fund Type	Revenue Sources	Expenditures
General Fund – This fund provides for the daily operations of the county government and is funded by county, state, federal and other funds.	General Property Taxes Other Local Taxes Permits and Fees Fines and Forfeitures Use of Money and Property Charges for Services Recovered Costs State Non-Categorical Aid State Categorical Aid Federal Categorical Aid Fund Balance Funding	Government Administration Judicial Administration Public Safety Public Works Health and Welfare Parks, Recreation & Cultural Community Development Transfer to School Operating Fund Transfer to School Debt Service Fund Transfer to Regional Jail Fund Transfer to Airport Operating/Capital Funds
Northwestern Regional Adult Detention Center – This fund provides for the operation of the Regional Jail and is funded by local, state and federal funds. This is a Jail Authority in which Frederick County is fiscal agent.	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund	Jail Expenses
Landfill – This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.	Use of Money and Property Charges for Services Fund Balance Funding	Landfill Expenses
Division of Court Services – This special revenue fund provides services for the local court system and is funded by local and state funding.	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Fund Balance Funding	Old Dominion Alcohol Safety Action Program Administration Expenses “Starting Point” Public Inebriate Center Old Dominion Community Corrections Program
Shawneeland Sanitary District – This special revenue fund provides services for the Shawneeland subdivision and is funded by property taxes.	Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding	Shawneeland Expenses
Airport Operating – This fund provides for the operation of the regional airport. This is an airport authority in which Frederick County is fiscal agent.	Sale of Services State Categorical Aid Other Locality Funding Transfer from General Fund	Airport Expenses
Consolidated Services – This proprietary, enterprise fund captures maintenance services provided by FCPS to the Frederick County government and regional library. Funding is provided by billings to those agencies.	Local Agency Billings	Consolidated Services Expenses
School Operating – This fund provides for the daily operations and maintenance of the schools and is funded by state, county, federal and other funds.	Use of Money and Property Charges for Services Donations Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund	Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Transfer to School Food Service/Textbook Funds
School Trusts – These fiduciary funds account for non-expendable funds provided through a private donor for special purposes.	Use of Money and Property	Trust Expenses

<p>School Capital – This Capital Project Fund provides for major maintenance projects that are not supported by the School Operating Fund and are not considered capital projects. County funds obtained through the county’s proffers program, county general fund monies, and/or the school division’s previous year’s carry-forward funds are typically the sources of revenue for this fund.</p>	<p>Transfer from General Fund Carry Forward Funds</p>	<p>Capital Expenses</p>
<p>School Debt – This Capital Project Fund pays the principal and interest on indebtedness incurred to finance capital projects in the Construction Fund. County funding is the primary source of revenue with state lottery and construction funds providing partial support.</p>	<p>Carry Forward Funds State Funds Transfer from General Fund</p>	<p>Debt Payments</p>
<p>School Food Service – This proprietary, enterprise fund provides for all food service operating and administrative costs. The fund is supported primarily by food sales as well as federal and state subsidies.</p>	<p>Use of Money and Property Charges for Services State Funding Federal Funding Carry Forward Funds Transfer from School Operating Fund</p>	<p>Food Service Expenses</p>
<p>School Textbook – This special revenue fund provides for the purchase of adopted textbooks for the school system. It is funded by state and local funds.</p>	<p>Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund</p>	<p>School Textbook Expenses</p>
<p>NREP Operating – This special revenue fund provides for the operation of the Northwestern Regional Education Program (NREP) jointly operated and supported by Frederick County, Winchester City and Clarke County.</p>	<p>Use of Money and Property Recovered Costs Carry Forward Funds</p>	<p>NREP Expenses</p>
<p>NREP Textbook – This special revenue fund provides for the purchase of textbooks for NREP. It is funded by carry forward funds and a transfer from the NREP Operating Fund.</p>	<p>Carry Forward Funds Transfer from NREP Operating Fund</p>	<p>NREP Textbook Expenses</p>
<p>Airport Capital – This capital project fund provides for the major projects of the Regional Airport and is supported by State, Federal and local funds.</p>	<p>Other Locality Funding State Funding Federal Funding Transfer from General Fund</p>	<p>Airport Capital Project Expenses</p>

REVENUES

General Property Taxes:

General Property Taxes	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Current Real Property Taxes	35,400,000	37,887,378	38,500,000	39,467,000	40,430,000
Current Public Svc. Corp. Taxes	900,000	665,049	800,000	538,728	800,000
Current Personal Property Taxes*	34,400,000	37,152,421	38,000,000	37,950,000	38,050,000
Penalties	525,000	533,100	310,000	449,172	400,000
Interest & Costs on Taxes	220,000	262,622	150,000	253,968	220,000
Land Redemptions	0	0	0	0	0
Credit Card Charges	0	1,790	0	9,650	0
Newspaper Ad for Delinquent Accts.	0	636	0	0	0
Admin. Fees for Liens	58,000	42,216	58,000	110,304	35,000
TOTAL	71,503,000	76,545,212	77,818,000	78,778,822	79,935,000

*Includes Machinery & Tools Tax and Delinquent Personal Property Taxes Collected.

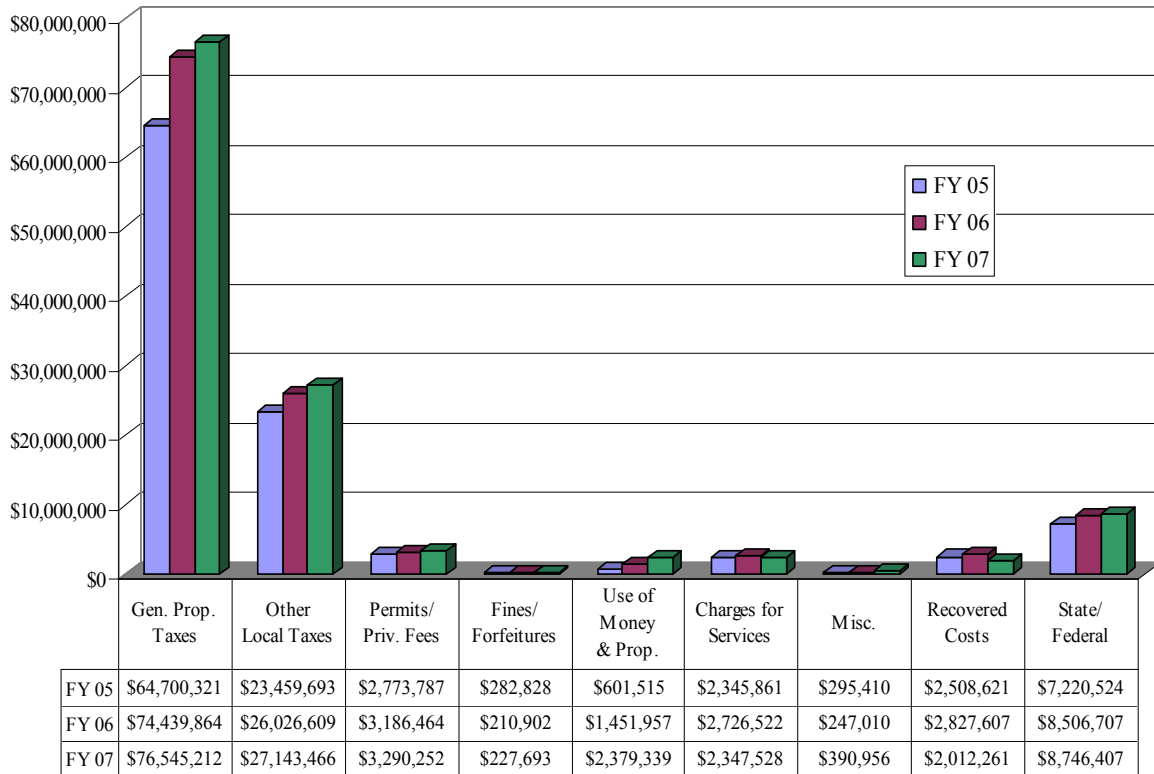
General property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5.

Real property taxes are paid by all landowners: residential, commercial/industrial and rural. The FY 2009 Adopted Budget does not reflect an increase in property taxes. Real estate taxes are calculated at 52.5 cents per \$100 of assessed value and personal property taxes are calculated at \$4.25 per \$100 of assessed value.

Personal property taxes are levied on personally owned items and business equipment. Examples include automobiles, motorcycles, boats, business furnishings and manufacturing equipment. Machinery and tools tax is included in this category. Proration, increased vehicle costs and industrial growth have all attributed to projected increased revenues. Effective in the FY 2007 budget, the state will allocate a fixed amount to localities to subsidize personal property tax on personal vehicles in lieu of reimbursing the county 70% of taxes paid. In a growing community, and with increasing vehicle costs, this subsidy will continue to decrease. The current subsidy equals \$12.7 million.

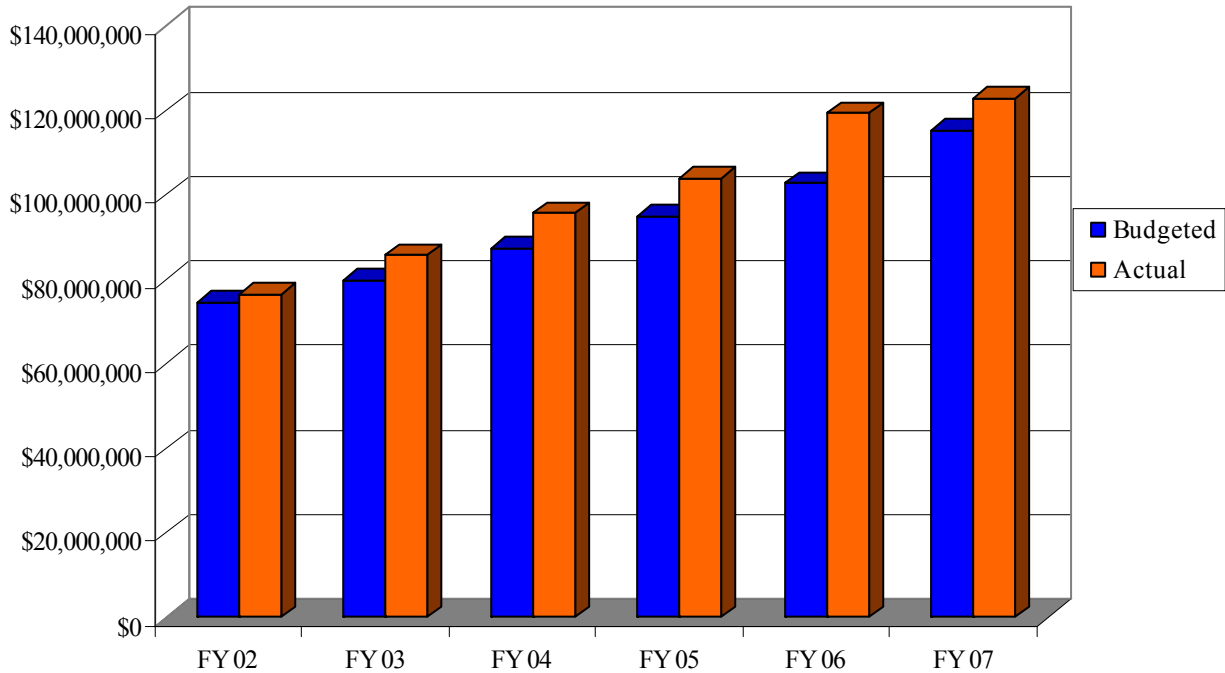
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The Department of Economic Development assists with the knowledge of new industry or existing industry growth in the area. The elected Commissioner of the Revenue, who is responsible for “assessing” the taxes, also plays a vital role. Projections are compiled by the Finance Department.

General Fund Revenue Comparison



The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise approximately 62% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 21% of the revenue. The remaining categories combined equal the remaining 17%.

General Fund Revenue Analysis

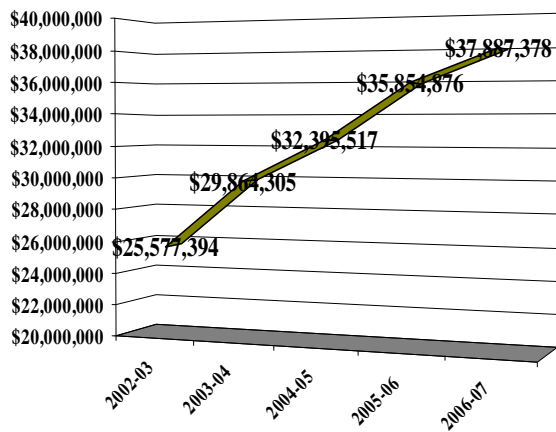


The above chart shows FY 2002 – FY 2007 budgeted to actual revenue. As the chart indicates, the gap between budgeted and actual revenue was quite large in FY 2006. That gap has narrowed slightly for FY 2007. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

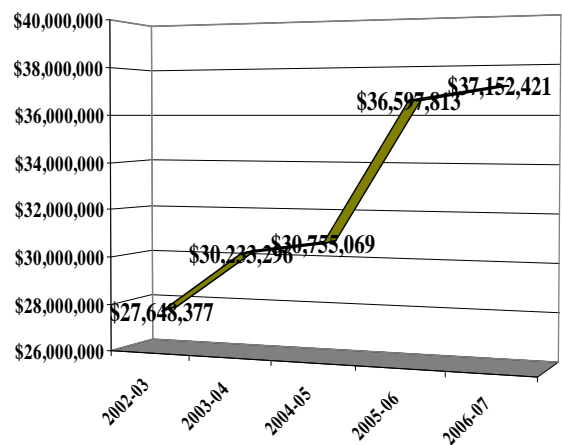
Property Tax Rates Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
1999	0.59	4.20	2.00	0.59	0.59	4.20
2000	0.64	4.20	2.00	0.64	0.64	4.20
2001	0.61	4.20	2.00	0.61	0.61	4.20
2002	0.61	4.20	2.00	0.61	0.61	4.20
2003	0.73	4.20	2.00	0.73	0.73	4.20
2004	0.73	4.20	2.00	0.73	0.73	4.20
2005	0.525	4.20	2.00	0.525	0.525	4.20
2006	0.525	4.20	2.00	0.525	0.525	4.20
2007	0.525	4.20	2.00	0.525	0.525	4.20
2008	0.525	4.20	2.00	0.525	0.525	4.20

General Property Tax Revenue
Last Five Years



Personal Property Tax Revenue
Last Five Years



Tax-Exempt Status for Non-Profit Organizations

The following is a list of tax-exempt non-profit organizations in Frederick County:

Non-Profit Organization	Assessed	2008 Tax	Non-Profit Organization	Assessed	2008 Tax
	Prop. Value	Liability		Prop. Value	Liability
American Legion	690,600	3,626	Potomac Appalachian Trail Club	301,300	1,582
American Red Cross	905,200	4,752	Reynolds Store Fire Company	510,300	2,679
Assoc. for the Preservation	1,665,200	17,485	Round Hill Fire Company	326,200	1,713
Back Creek Ruritan	188,400	989	Round Hill Ruritan Club	256,400	1,346
Belle Grove, Inc.	40,000	210	The Salvation Army	2,265,300	11,893
Bernstein Family Foundation	200	1	Shenandoah Area Council, Inc.	1,759,600	9,238
Cedar Creek Battlefield Foundation	1,509,800	7,926	Shenandoah Valley Community	437,100	2,295
Clearbrook Volunteer Fire Company	240,000	1,260	Star Tannery Fire Company	158,100	830
Conservation Club	1,306,000	6,857	Stephens City Fire Company	464,900	2,441
Elks Club of Winchester, Inc.	919,800	4,829	Stephens City Lodge No. 2483	428,500	2,250
Fort Collier Civil War Center	873,400	4,585	Stone House Foundation, Inc.	1,340,700	7,039
Gainesboro Fire Company	395,600	2,077	Stonewall Ruritan Club	603,200	3,167
Gainesboro Ruritan Club, Inc.	33,500	176	Supreme Council of the House	534,600	2,807
Gore Fire Company	336,900	1,769	Tri-County Virginia OIC	586,800	3,081
Grafton School, Inc.	2,002,700	10,514	Trustees of the Gravel Springs	25,000	131
Industrial Development Authority	3,237,200	16,995	V. F. W. of the U. S.	805,200	4,227
Greenwood Fire Company	1,321,300	6,937	Wayside Foundation for the Arts	550,900	2,892
Kernstown Battlefield Association	3,147,400	16,524	David F. Williams	202,900	1,065
Leary Educational Foundation	8,627,200	45,293	Winchester Izaak Walton Club	669,800	3,516
Middletown Fire Company	741,300	3,892	Winchester Lodge No. 1283	625,000	3,281
National Trust for Historic Preserv.	2,930,500	15,385	Winchester Medical Center	2,828,500	14,850
Nature Conservancy	34,700	182	Woodmen of the World	319,800	1,679
North Mountain Fire Company	354,400	1,861	Youth Development Center	971,000	5,098
NW Works, Inc.	969,700	5,091			
			TOTAL	49,442,100	268,316

Other Local Taxes:

Other Local Taxes	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Local Sales & Use Taxes	9,430,852	9,723,092	10,991,656	10,858,426	10,600,000
Communications Sales Tax	0	664,439	0	1,570,093	1,458,605
Utility Taxes – Telephone	417,692	241,492	417,062	0	0
Utility Taxes – Electric	2,407,592	2,375,235	2,407,592	2,394,669	2,422,376
Utility Taxes – Gas	654,218	695,184	647,030	594,084	676,644
Gross Receipts Tax – Utilities	69,000	66,296	62,000	100,341	84,911
Business & Prof. Occup. Licenses	4,900,000	5,307,237	6,500,000	4,919,788	6,000,000
Motor Vehicle Licenses	1,800,000	1,833,177	1,875,000	1,920,625	2,000,000
Auto Rental Tax	0	61,857	90,000	66,576	0
Bank Stock Taxes	180,000	201,649	200,000	204,839	200,000
Recordation Taxes	2,904,825	2,261,300	2,230,292	1,835,268	1,888,000
Tax on Wills	9,000	10,011	13,000	13,656	16,000
Add'l Tax on Deeds of Conveyance	591,471	372,833	375,000	337,896	325,236
Meals Tax and Motel Taxes	3,500,000	3,300,414	3,580,000	3,121,416	3,700,000
Street Lights	30,340	29,250	30,340	28,680	30,340
TOTAL	26,894,990	27,143,466	29,418,972	27,966,357	29,402,112

Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. Utility Taxes – Telephone are now included in Communication Sales Tax. This category shows an estimated budget shortfall of \$1.3 million. Local sales taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 4.5% with the state returning 1% of the 4.5% back to the locality. The downturn in the economy has resulted in a budget shortfall in Business and Professional Occupation Licenses which is based on the income of the business. Recordation taxes are taxes paid on the transfer and recording of real estate. The stagnate housing market is the major contributor of this budget deficit.

Business and professional occupation license tax rates are levied at different rates, depending on the type of business. Retail sales pay 20 cents per \$100 of gross receipts, professional services pay 58 cents per \$100 of gross receipts, personal and business pay 36 cents per \$100 of gross receipts, wholesale pay 5 cents per \$100 of purchases and the rate of \$2.00 on declining values applied to machinery & tools and contract carrier classified vehicles. This revenue has increased at a steady rate due to an improved economy and greater efforts on enforcement of all businesses obtaining a business license.

Recordation taxes are \$2.00 per \$1,000 of property recorded. Fifty cents is retained by the county with the remaining balance submitted to the state.

Street light revenue is revenue collected from various neighborhoods where Frederick County pays the electric expenses for street lights. This revenue covers the cost of electric bills.

Permits, Fees & Licenses:

Permits, Fees & Licenses	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Dog Licenses	20,776	21,055	18,094	59,700	15,000
Land Use Application Fees	2,500	5,500	2,500	8,500	3,000
Transfer Fees	0	3,316	0	2,796	0
Franchise Fees	380,000	489,239	400,000	0	0
Development Review Fees	908,439	927,696	995,246	499,622	573,265
Building Permits	948,252	1,424,954	1,044,442	820,440	883,950
1% State Fees	0	-396	8,000	5,208	0
Electrical Permits	249,540	150,838	212,152	201,264	85,200
Plumbing Permits	216,268	34,009	163,194	24,132	42,600
Mechanical Permits	249,540	85,405	212,152	79,956	53,250
Special Inspections	0	30	0	0	0
Sign Permits	2,400	6,806	4,060	6,340	10,000
Permits – Commercial Burning	1,210	1,100	1,305	800	1,000
Explosive Storage Permits	500	400	400	500	500
Blasting Permits	1,275	1,110	1,935	990	1,200
FM Training Services	242	0	0	0	0
Annual Blasting Permits	0	0	0	0	0
Annual Burning Permits	600	0	200	200	200
Land Disturbance Permits	250,000	139,190	200,000	101,950	150,000
TOTAL	3,231,542	3,290,252	3,263,680	1,812,398	1,819,165

Permits, Fees and Licenses mainly include dog licenses, building permits and franchise fees. In past years, this category showed an increase in budgeted revenue that was mostly driven in the areas of permits issued for construction-related projects. With the decline in construction, there is also a decline in budgeted revenue for permits issued for these projects. Franchise fees are now included in Communication Sales Tax in the “Other Taxes” category.

Building permit fees now include electrical, plumbing and mechanical permits for residential property. The amounts reflected in the individual accounts are not for new construction, which gives the appearance of a decrease but instead it is a reclassification of revenue.

The downturn in the economy has also resulted in a budget shortfall in such areas as Development Review Fees and building related permits. Development Review Fees are expected to be about fifty percent less than projected for FY 2008.

Fines and Forfeitures:

Fines & Forfeitures	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Court Fines & Forfeitures	264,098	222,472	348,708	318,849	299,033
Penalty – Bad Checks	0	4,471	0	4,824	0
Registrar Fines	0	750	0	750	0
TOTAL	264,098	227,693	348,708	324,423	299,033

Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. Sheriff's fines consist of speeding tickets, traffic charges and citations.

Revenue from Use of Money and Property:

Revenue from Use of Money and Property	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Interest on Bank Deposits	628,000	2,324,147	1,400,000	1,874,606	1,050,382
Rental of General Property	8,980	8,980	8,980	8,980	8,980
Rent/Rec. Prop. & Facilities	100	0	100	100	100
Sale of Salvage & Surplus	10,000	26,624	0	12,126	0
Sale of BOCA Books	4,000	2,270	4,000	100	0
Sale of Maps, Books, Etc.	0	1,359	0	700	0
Park Receipts – Firewood	300	311	300	825	300
Park Rec. – Sale Surplus Equipment	2,700	1,519	2,700	12,017	2,700
Park Rec. – Clearbrook Concessions	3,000	7,681	3,000	2,976	5,000
Park Rec. – Sherando Concessions	5,000	5,231	5,000	5,820	5,000
Sale of Fire Report	841	1,217	917	1,284	1,500
TOTAL	662,921	2,379,339	1,424,997	1,919,534	1,073,962

Revenue from use of money and property consists primarily of interest earned on investments. The County Treasurer invests these funds for the locality. The county continues to be financially impacted over low interest rates in bank deposits. This section also includes the sale of county maps and books, rental of county property and revenue collected from vendors operating the Clearbrook and Sherando parks concession stands.

Charges for Services:

Charges for Services	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Excess Fees of Clerks	654,263	383,256	572,028	284,412	483,682
Sheriff's Fees	17,919	2,524	13,900	2,524	30,000
Law Library Fees	7,200	6,235	7,200	6,156	7,200
Emergency 911 Fees	598,110	299,372	598,110	0	0
Handgun Permit Fees	6,327	11,091	5,700	18,456	16,000
Miscellaneous Clerk Fees	68,697	66,338	56,344	118,116	120,809
Donations Adopt/Reclaim Fees	12,000	55,729	12,000	57,156	15,000
Spay/Neuter Fees	14,900	15,975	14,900	26,275	18,400
Donation – Conservation Easement	0	0	0	3,840	0
Parks and Recreation Fees	1,445,101	1,496,265	1,563,542	1,499,472	1,811,959
Sale of Maps, Surveys, Etc.	2,077	1,251	855	6,660	72
Sale of County Code	2,853	2,483	1,409	2,030	4,089
Sale of GIS Products	12,916	7,009	3,380	4,740	1,500
TOTAL	2,842,363	2,347,528	2,849,368	2,029,837	2,508,711

Charges for Services include primarily Sheriff's Fees and recreation admission and user fees.

Emergency 911 Fees are now included in Communications Sales Tax in the "Other Taxes" category.

Excess Fees of Clerks is the return from the state of two-thirds of the fees collected by the county clerk and remitted to the state. A large portion of clerk fees are related to real estate recordings. With the low volume of real estate activity, these funds will not meet budget projections for FY 2008.

Donations are received on a regular basis at the county animal shelter from area citizens. These donations continue to rise every year. Dog reclamation fees are generated when citizens reclaim their stray cats or dogs that have been found by animal control officers. Animal Shelter endowments are also posted to this revenue.

Parks and Recreation Fees are those fees charged for programs offered through Frederick County Parks and Recreation. Programs include senior citizen events, sporting events, before and after school child care programs and children's summer camp programs. These program fees pay for all direct costs of the program. User fees are made up of paddleboat rentals, shelter reservations, ball field reservations and theme park ticket sales.

Miscellaneous:

Miscellaneous	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Miscellaneous	0	66,513	0	12,540	0
Recreation Donations	49,543	62,844	67,420	48,276	47,230
Donations – Other	3,000	100	1,100	6,384	1,000
Sheriff Donations	0	200	0	200	0
Forfeited Property – Surplus	2,000	0	0	0	0
Refunds – Other	0	7,265	0	10,455	1,750
Refunds – Hazardous Materials	0	668	2,942	600	1,000
Drug Awareness Program	5,000	12,017	5,000	5,640	5,000
Specialized Reports	1,000	3,449	1,000	3,792	800
Recycling Refund	104,212	253,392	386,218	386,218	372,791
Credit Due Customers – Parks	0	-15,492	0	-11,009	0
TOTAL	164,755	390,956	463,680	463,096	429,571

Miscellaneous is revenue collected that does not fall under any specific category. The Parks and Recreation Department continues to approach donations as being an alternative to county funding.

Forfeited Property are funds obtained from drug forfeitures and seizures and disbursed to the locality from the federal government.

The Recycling Refund is credit given to the participating localities of the regional landfill for their recycling efforts.

Credit due Customers – Parks consist of refunds given to customers when a trip or program is canceled.

Recovered Costs:

Recovered Costs	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Data Processing Fees	458,057	0	0	0	0
Recovered Costs – DMV Fees	0	0	0	0	150,000
Recovered Costs – Worker’s Comp.	0	1,050	0	850	0
Recovered Costs – DTF Meth Grant	0	0	172,663	193,407	345,428
Recovered Costs - Landfill	0	0	0	859,378	0
Reimb. – Commonwealth	0	2,936	0	2,784	0
Reimb. – Circuit Court	0	2,383	0	2,256	0
Reimb. – Public Works Cleanup	0	12,784	0	0	0
Clarke County Container Fees	61,668	83,848	66,120	66,120	59,796
Winchester Container Fees	13,152	17,730	15,096	15,096	21,132
Refuse Disposal Fees	172,608	151,250	166,716	166,716	146,364
Recycling Revenue	336,522	75,710	98,370	93,450	101,525
Sheriff Restitution	0	166	0	0	0
Fire and Rescue Merchandise	1,351	2,247	2,046	1,092	1,300
Container Fees – Bowman Library	1,239	1,198	2,142	2,142	2,002
Litter-Thon	0	2,600	2,500	2,500	2,500
Restitution – Victim Witness	0	0	0	1,650	0
Reimb. of Exp. – Gen. Dist. Court	0	21,776	20,000	25,524	22,000
Reimb. of Salary – Eng. Budget	10,000	12,970	20,000	15,564	20,000
Reimb. – Juvenile & Domestic	1,000	3,003	1,000	2,879	1,000
City of Winchester – EDC	72,000	72,000	72,000	72,000	72,000
Reimb. – LFSWCD	326,684	295,164	321,896	331,162	324,604
Task Force Secretary	34,068	50,609	36,786	48,600	39,044
EDC Recovered Costs	6,500	36,206	5,500	28,008	8,500
Sign Deposits – Planning	0	450	0	200	0
Reimb. – Elections	0	0	5,000	2,000	0
Westminister – In Lieu of Taxes	0	25,589	0	25,589	0
Reimb. – Street Signs	2,000	4,615	2,000	1,848	2,000
Reimb. – FCPS Maintenance	359,000	309,979	365,000	365,000	386,052
Proffers	0	734,708	0	670,929	0
Fire School Programs	6,646	4,662	7,952	4,788	22,250
Clerk Payroll Reimbursement	0	26,957	0	28,140	0
Shenandoah County Task Force Reimb	0	59,671	0	32,928	0
TOTAL	1,862,495	2,012,261	1,382,787	3,062,600	1,727,497

Recovered costs include reimbursements for joint jurisdiction programs such as court security, fees collected from surrounding localities, and proffers collected from developers which are then divided between the school system, fire and rescue, parks and recreation or other designated areas. Recovered costs – DMV Fees are fees collected by the taxpayer for state vehicle licenses that can only be obtained if a resident’s local taxes are paid. Recovered costs – Landfill are Frederick County’s share of funds received for illegal landfill activity that was settled by the county with the accused vendor.

Data Processing Fees in the past have been charged out to other departments based on computer usage time. Starting in FY 2008, data processing, like other administrative departments, will not be charged within the budgets as an expenditure.

Westminster Canterbury makes payments in lieu of taxes since they are a tax exempt organization. These funds are earmarked for Fire and Rescue Services.

Reimbursement - FCPS Maintenance represents reimbursement by the school system for the county parks department maintaining school ball fields. Container and disposal fees continue to increase as a result of increased citizen tonnage.

Reimbursement – LFSW is reimbursement from the Lord Fairfax Soil and Water Conservation District for administering their payroll.

Non-Categorical Aid:

Non-Categorical Aid	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
ABC Profits	33,444	33,343	33,344	33,343	0
Wine Taxes	35,055	34,950	35,000	34,950	0
Carriers Tax/Mobile Home Titling	139,031	281,758	140,000	256,584	330,079
2006 Personal Property State Reimb.	218,015	0	0	0	0
TOTAL	425,545	350,051	208,344	324,877	330,079

Non-Categorical Aid consists of local taxes collected by the State and forwarded to the locality with no specific use outlined. These funds may be used at the discretion of the locality. The state’s return of ABC and wine taxes were capped at the FY 2005 amount due to the state’s need for fiscal balance and eliminated completely in FY 2009 by the state. Motor Vehicle Carriers Tax and Mobile Home Titling Taxes are returned to the locality at 100%. The county continues to receive an increase in mobile home titling taxes.

Shared Expenses – Categorical:

Shared Expenses - Categorical	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Shared Expenses – Comm. Attorney	283,125	371,939	385,000	451,450	405,000
Shared Expenses – Sheriff	1,916,340	2,228,415	2,388,163	2,442,459	2,450,372
Shared Expenses – Comm. of Revenue	160,000	229,766	223,000	217,956	223,000
Shared Expenses – Treasurer	201,500	190,519	178,100	187,740	208,800
Shared Expenses – Medical Examiner	600	800	600	600	600
Shared Expenses – Regis./Elec. Bd.	59,858	60,163	61,300	63,000	63,752
Shared Expenses – Clerk	296,481	405,877	406,993	598,120	595,085
TOTAL	2,917,904	3,487,479	3,643,156	3,961,325	3,946,609

Shared Expenses – Categorical is made up of the reimbursement received from the State Compensation Board for the County’s constitutional offices. The locality continues to fund a large portion of the county’s constitutional offices. The state continues to shift funding for constitutional offices, thus shifting the costs of operation to localities.

Categorical Aid:

Categorical Aid	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Public Assistance Grants	3,758,087	3,520,375	3,848,054	3,655,651	3,985,875
Virginia Comm. of the Arts	5,000	5,000	5,000	5,000	5,000
Litter Control Grants	12,000	12,300	12,500	15,307	15,307
Other Revenue from Commonwealth	0	2,310	0	0	0
Four-For-Life Funds	33,510	62,014	58,812	69,224	69,224
Emergency Services Fire Program	102,000	138,373	163,916	175,927	175,927
DMV Grant	28,500	0	0	17,846	26,000
State Grants – Emergency Services	0	10,115	0	44,385	0
State Grants – Parks	0	0	69,920	69,920	0
DCJS Grant – Sheriff/Victim Witness	100,752	3,130	110,835	202,344	114,853
JJC Grant	179,381	179,381	179,381	188,081	174,896
Rent/Lease Payments	232,308	250,217	232,308	232,308	233,883
Spay/Neuter Assistance – State	1,100	1,481	1,100	2,052	1,500
State Reimb. – EDC	0	5,000	0	0	0
Wireless 911 Grant	36,610	52,415	46,536	179,895	50,976
Gypsy Moth Program – State	0	8,445	8,000	7,500	15,000
VDOT – Roads	0	0	0	14,700	0
State Forfeited Asset Funds	0	5,213	2,000	3,624	7,600
Va. Dept. of Health – Biosolids	16,085	14,062	13,560	2,000	13,560
Social Services VOCA Grant	0	17,959	0	1,644	0
State Grant Public Communications	0	0	0	150,000	0
Fire & Rescue OEMS Reimb.	0	0	0	5,600	0
TOTAL	4,505,333	4,287,790	4,751,922	5,043,008	4,889,601

Categorical Aid consists of revenue received from the state that is designated for specific purposes. An example of this is the public assistance grants which are reimbursement for social service programs. Although the funds from the state continue to increase, so does the local contribution to these welfare programs. Public Assistance Grants are administered by the Department of Social Services. Budget amendments throughout the year reduced the original budgeted revenue. These reductions can be seen in the FY 2008 Estimated Revenue. Although not budgeted, Emergency Services continue to apply and receive funds for Homeland Security. The Wireless 911 Grant was awarded for a new phone system in the county's 911 center.

Categorical Aid – Federal:

Categorical Aid - Federal	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Telecommuting Center	202,593	227,723	202,593	227,724	0
National Park Service	25,000	0	30,000	30,000	30,000
Federal Grant – Sheriff’s Office	20,000	368,664	0	3,552	0
Gypsy Moth Program – Federal	15,000	0	0	0	0
Federal Forfeited Asset Funds	5,000	0	5,000	5,000	16,000
EPA Grant	0	24,700	0	0	0
TOTAL	267,593	621,087	237,593	266,276	46,000

Categorical Aid – Federal consists of funds from the federal government for specific purposes. The county is currently fiscal agent to a National Telecommuting Center. This center is designed to assist citizens with a satellite work center to reduce commuting to the Washington, D. C. area. The funding from the National Park Service consists of flow-through funds for the Preservation of National Battlefields. Beginning in FY 2009, Frederick County will no longer need to be the pass-through agent for the telecommuting center. GSA will disburse funds directly to the center.

The federal grant for the Sheriff’s Department funded personnel for community policing and resource positions in the public schools. These positions are assigned to specific areas of the community that have been identified as areas of need. Budget cuts have eliminated most federal programs.

The Gypsy Moth Program receives funds from the federal government for the spraying of gypsy moths. This program protects from the deterioration of national forest. Currently, the Gypsy Moth Program is in remission since officials have not located any gypsy moth egg masses.

Non-Revenue Receipts:

Non-Revenue Receipts	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Funding from Fund Balance	5,851,964	5,851,964	6,500,000	6,500,000	8,699,000
TOTAL	5,851,964	5,851,964	6,500,000	6,500,000	8,699,000

Non-Revenue Receipts consists of carry forward funds. These are funds that have been appropriated from the county’s fund balance. These funds are needed to assist in balancing the budget when the county experiences revenue shortfalls.

Total General Fund Revenues:

Total General Fund	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
GRAND TOTAL	121,394,503	128,935,078	132,311,207	132,452,553	135,106,340

NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	47,046	0	60,984	0
Sale of Salvage and Surplus	0	0	0	618	0
TOTAL	0	47,046	0	61,602	0
Charges for Services					
Work Release Fees	597,626	507,547	591,154	400,908	492,896
Prisoner Fees from Other Localities	0	246,681	271,925	373,777	448,950
Miscellaneous	15,000	14,583	20,000	14,568	14,000
Phone Commissions	120,000	171,122	145,000	218,028	142,000
Food & Staff Reimb. – Juv. Det. Ctr.	122,340	137,111	125,000	117,012	140,000
Electronic Monitoring Part. Fees	175,200	100,564	109,500	85,404	98,550
Employee Meals Supplement	800	3,392	0	4,020	5,000
Inmate Work Program	0	33	0	0	0
TOTAL	1,030,966	1,181,033	1,262,579	1,213,717	1,341,396
Recovered Costs					
Local Contributions	4,456,530	4,267,185	5,722,701	5,154,883	5,498,024
Operating Reserves	0	1,190,165	0	0	0
Medical & Health Reimbursement	27,000	147,411	60,000	57,612	52,926
Pre-Trial Drug Screens	0	19,903	0	0	0
TOTAL	4,483,530	5,624,664	5,782,701	5,212,495	5,550,950
Categorical Aid					
State Grants	159,696	185,813	260,651	303,312	232,045
DOC Contract Beds	367,920	1,693,881	250,390	94,872	173,740
Share of Jail Costs	1,454,640	0	1,670,400	1,956,400	1,752,000
Shared Expenses – Regional Jail	4,335,050	4,854,320	4,800,000	4,944,855	5,019,029
Federal Bureau of Prisons	521,950	439,342	511,000	435,876	706,000
Federal Grant – DCJS	0	4,502	0	0	0
TOTAL	6,839,256	7,177,858	7,492,441	7,735,315	7,882,814
Non-Revenue					
Bond Proceeds	1,320,000	0	221,790	219,599	0
Transfer – General Operating Fund	2,181,830	2,089,130	2,491,042	2,491,042	2,789,621
Funding from Fund Balance	472,058	472,058	0	0	1,313,696
TOTAL	3,973,888	2,561,188	2,712,832	2,710,641	4,103,317
FUND TOTAL	16,327,640	16,591,789	17,250,553	16,933,770	18,878,477

Locality contributions as well as state funding continue to increase due to higher proposed expenditures related to a higher inmate population. The differences in prisoner population figures for participating localities shifted slightly from FY 2006 to FY 2007. In FY 2007, the daily population averaged 660 prisoners, almost 10% more than the recent formal population study projection. The facility's population is expected to reach 726 by Fiscal Year 2009.

Federal prisoner revenue is based on current federal prisoner day population trends.

Non-Revenue consists of the contribution that is transferred to the Regional Jail Fund from the General Operating Fund, and funding from the Regional Jail reserves, if needed. The participating localities continue to fund significant increases in contributions.

FREDERICK – WINCHESTER LANDFILL FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	550,000	1,336,844	800,000	821,904	950,000
TOTAL	550,000	1,336,844	800,000	821,904	950,000
Charges for Services					
Interest Charges	0	7,711	0	5,400	0
Credit Card Charges	0	71	0	120	0
Sanitary Landfill Fees	6,784,353	6,765,430	7,712,093	6,016,583	7,443,987
Charges for Tire Recycling	125,000	75,890	100,000	58,752	100,000
Charges for RTOP	125,000	0	100,000	0	100,000
Regional Electronics Recycling	0	14,313	0	48,144	50,000
Greenhouse Gas Credit Sales	0	0	0	0	100,000
Miscellaneous	0	7,225	0	10,104	0
TOTAL	7,034,353	6,870,640	7,912,093	6,139,103	7,793,987
Recovered Costs					
Sale of Salvage and Surplus	0	30,000	0	0	0
Refunds – Other	0	731	0	0	0
TOTAL	0	30,731	0	0	0
Miscellaneous Revenue					
Wheel Recycling	3,000	25,855	3,000	43,932	25,000
State Reimbursements	20,000	0	20,000	34,750	20,000
TOTAL	23,000	25,855	23,000	78,682	45,000
Non-Revenue					
Insurance/Other Recoveries	0	0	0	1,140,622	0
Funding from Fund Balance	1,966,168	1,966,168	281,100	281,100	2,553,689
TOTAL	1,966,168	1,966,168	281,100	1,421,722	2,553,689
FUND TOTAL	9,573,521	10,230,238	9,016,193	8,461,411	11,342,676

The Landfill Fund is managed as an enterprise fund and is totally fee sustaining. Revenue is basically generated from two sources: tipping fees charged at the scale and interest accrued from retained earnings.

The tipping fees are Commercial/Industrial at \$45/ton, Construction Demolition Debris at \$42/ton, Municipal at \$24/ton and Municipal Sludge at \$24/ton. These rates are evaluated on a yearly basis and are dependent on anticipated development costs, operation and maintenance costs and closure and post-closure costs. Based on this evaluation, these changes have been accommodated in the tipping fee structure.

The revenue projection of \$7,443,987 is based on a total yearly tonnage of 197,244 tons. Any excess revenue accumulated at the end of the fiscal year is placed in the landfill fund balance as retained earnings.

DIVISION OF COURT SERVICES FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	27,984	8,000	15,120	12,000
Rental of General Property – ASAP	5,400	5,400	5,400	5,400	5,400
TOTAL	5,400	33,384	13,400	20,520	17,400
Charges for Services					
State Probation & Parole	4,000	0	6,000	0	6,000
Driver Improvement Clinic Fees	25,004	23,557	22,842	23,963	21,620
Comm. Corrections – Supervision	38,000	66,987	59,898	75,348	75,000
A.S.A.P. Fees	330,087	398,263	414,258	363,300	416,232
Comm. Corrections Urine Screens	3,200	10,026	7,000	7,944	8,000
Detox Fees	52,600	55,123	65,520	49,572	54,600
A.S.A.P. Administration Fee	132,932	131,765	148,030	129,896	126,220
Detox Administration Fee	13,237	13,373	14,797	12,720	14,743
Community Corrections Admin. Fee	29,172	27,299	31,862	35,700	14,743
Reimb. – ASAP Draeger	0	7,380	6,000	6,768	6,000
TOTAL	628,232	733,773	776,207	705,211	743,158
Recovered Costs					
Refunds – Other	0	25	0	0	0
Reimb. – Detox Center Winchester	168,000	168,000	176,400	176,400	185,220
Reimb. – Detox Center Fred. County	43,600	43,600	45,780	45,780	48,100
Reimb. – Detox Center Clarke County	2,500	3,431	2,500	2,500	3,000
CDI Travel Reimbursement	2,400	3,195	1,800	3,252	2,400
Drug Offender Fees	78,960	94,196	90,240	90,744	105,280
Drug Offender Urine Screens	12,000	12,419	10,152	22,284	11,280
Detox Urine Screens	1,200	275	1,800	500	1,200
Anger Management Program Fees	1,000	325	500	300	500
Driving Suspended Intervention	4,230	0	0	0	0
Restitution – ASAP	0	700	0	500	0
TOTAL	313,890	326,166	329,172	342,260	356,980
Categorical Aid					
Detox Center	85,926	85,926	85,926	85,926	85,926
DCJS/Community Corrections	160,767	215,449	215,449	219,449	223,449
TOTAL	246,693	301,375	301,375	305,375	309,375
Non-Revenue					
Funding from Fund Balance	109,770	109,770	31,042	31,042	10,720
TOTAL	109,770	109,770	31,042	31,042	10,720
FUND TOTAL	1,303,985	1,504,468	1,451,196	1,404,408	1,437,633

The Division of Court Services is an umbrella department for three separate programs: Old Dominion Alcohol Safety Action Program (A.S.A.P.), the Old Dominion Community Corrections Program and the “Starting Point” Public Inebriate Center. These three programs provide services for, and offer alternatives to incarceration/adjudication to the General District, Juvenile and Domestic Relations and Circuit Courts of Frederick, Clarke, Warren, Shenandoah and Page Counties and the City of Winchester.

Charges for Services include A.S.A.P. (Alcohol Safety Action Program) Fees, making up approximately 56% of this type of revenue. Administration Fees are collected from each of the Court Services Programs based upon the percentage of use of the administrative staff.

Reimbursement from the participating localities is budgeted based on expected usage.

SHAWNEELAND SANITARY DISTRICT FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
General Property Taxes					
General Real Property Taxes	1,304,710	580,415	631,180	463,269	626,850
Penalties	0	14,423	0	8,388	0
Interest and Cost of Taxes	0	68,988	0	32,880	0
Credit Card Charges – Taxes	0	21	0	25	0
TOTAL	1,304,710	663,847	631,180	504,562	626,850
Use of Money/Property					
Interest on Bank Deposits	10,000	133,947	120,000	62,052	60,000
TOTAL	10,000	133,947	120,000	62,052	60,000
Miscellaneous Revenue					
Refunds – Other	0	0	0	1,000	0
TOTAL	0	0	0	1,000	0
Recovered Costs					
Reimb. – Sanitary District Culverts	5,000	587	2,797	4,450	1,214
TOTAL	5,000	587	2,797	4,450	1,214
Non-Revenue					
Funding from Fund Balance	0	0	266,765	266,765	332,474
TOTAL	0	0	266,765	266,765	332,474
FUND TOTAL	1,319,710	798,381	1,020,742	838,829	1,020,538

The Shawneeland Sanitary District provides a service to the home and property owners of Shawneeland, a subdivision located in Frederick County. The funding that is used to manage, maintain and provide these services is derived from Sanitary District taxes. The current tax rates are \$370 per year for an improved lot with dwelling and \$160 per year for an unimproved lot. There are approximately 731 improved lots and 1,775 unimproved lots.

AIRPORT AUTHORITY OPERATING FUND:

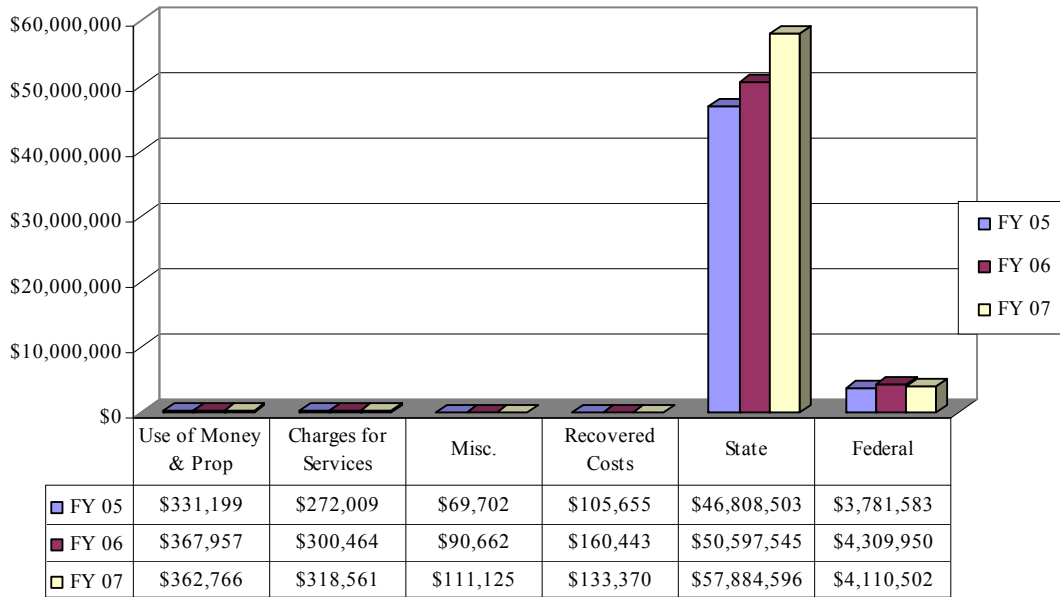
	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Miscellaneous Revenue					
Miscellaneous Revenue	2,395,700	2,246,317	2,869,793	2,761,117	3,252,243
Revenue from the Commonwealth	20,840	2,528	23,640	2,819	25,140
TOTAL	2,416,540	2,248,845	2,893,433	2,763,936	3,277,383
Transfers					
Other Localities	21,738	27,600	20,839	20,839	12,469
General Operating Fund	54,537	48,675	52,279	52,279	31,283
TOTAL	76,275	76,275	73,118	73,118	43,752
FUND TOTAL	2,492,815	2,325,120	2,966,551	2,837,054	3,321,135

The Airport Authority is a regional authority supported by surrounding jurisdictions. The county is fiscal agent for the Airport Authority.

Miscellaneous revenue consists of fuel sales, hangar rentals, parking fees, cargo handling fees and land leases. Fuel sales have been projected at \$2,715,000 which makes up over 82% of this revenue item and hangar and office rentals, projected at \$428,697, makes up 13%. High fuel costs as well as increased airport usage have driven the increase in fuel sales.

Other Localities consists of funding from the City of Winchester. Contributions are made from Frederick County and the City of Winchester based on population estimates issued by the Weldon Cooper Institute of the University of Virginia. Occasionally, the amounts that are budgeted are not the amounts actually contributed because the actual population figures for the year differ from the estimate.

School Operating Fund Revenue Comparison



The chart above gives an actual School Operating Fund Revenue Comparison. As shown for Fiscal Year 2006, state funds equate to over 90% of the revenue for the school operating fund, excluding the transfer from the general fund. The second largest revenue source is federal funds which equals close to 8% of the revenue. The remaining categories combined equal the remaining 2%.

CONSOLIDATED SERVICES FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Use of Money/Property					
Billings to Local Agencies	300,000	41,748	300,000	0	0
TOTAL	300,000	41,748	300,000	0	0
Transfers					
General Operating Fund	0	0	0	0	0
TOTAL	0	0	0	0	0
FUND TOTAL	300,000	41,748	300,000	0	0

SCHOOL OPERATING FUND

Revenue from Use of Money and Property:

Use of Money/Property	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Rental of School Property	387,547	362,766	330,451	330,451	330,451
TOTAL	387,547	362,766	330,451	330,451	330,451

Charges for Services:

Charges for Services	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Tuition – Private Sources – Day School	20,000	28,324	20,000	20,000	20,000
Parking Fees	40,000	37,302	40,000	40,000	40,000
Fees – Testing – Regional	33,175	35,804	33,175	33,175	33,175
Fees – GED – Regional	15,000	18,738	15,000	15,000	19,000
Fees – Drivers Ed. – Regional	120,000	139,363	130,000	130,000	140,570
Fees – Adult Ed. – Textbooks	1,500	0	0	0	0
Tuition from Private Sources – Adult	5,000	0	0	0	0
Tuition – Adult Ed. – Regional	1,000	0	13,194	0	0
Tuition from Private Sources - Summer	70,000	59,030	58,577	58,577	60,000
TOTAL	305,675	318,561	309,946	296,752	312,745

Projected charges for services are based on projected enrollment in the respective areas.

Miscellaneous Revenue:

Miscellaneous Revenue	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Donations/Grants	176,821	47,238	150,000	153,367	150,000
Miscellaneous Refunds	30,000	55,132	56,806	46,806	45,000
Insurance Adjustments	26,445	2,623	0	11,250	0
Sale of Other Equipment	0	6,132	0	10,000	0
TOTAL	233,266	111,125	206,806	221,423	195,000

Recovered Costs:

Recovered Costs	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Regional Adult Education - Locality Billings	136,532	133,370	143,022	135,402	143,022
TOTAL	136,532	133,370	143,022	135,402	143,022
TOTAL REVENUE FROM LOCAL SOURCES	1,063,020	925,822	990,225	984,028	981,218

Categorical Aid:

Categorical Aid	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Sales Tax Receipts	11,876,143	9,748,941	10,020,930	9,570,816	9,958,466
Sales Tax Receipts 1/8%	0	880,026	1,252,616	1,196,352	1,244,808
Basic School Aid	32,843,257	32,804,887	34,449,438	34,948,785	39,958,055
Regular Foster Child	46,357	33,930	0	0	0
Adult Ed. – Regional	8,659	0	8,659	44,790	8,659
Gifted and Talented	313,311	308,941	324,270	325,776	351,873
Remedial Education – SOQ	316,549	312,281	328,250	325,776	417,260
Special Education – SOQ	3,906,683	3,854,002	4,048,423	4,017,898	4,203,513
Vocational Education – SOQ	1,026,855	1,013,008	1,070,722	1,062,649	1,035,424
Vocational Adult Education	0	8,394	0	0	0
Juvenile Detention Center Funds	255,985	225,015	267,961	308,487	308,466
Social Security – Instructional	1,765,243	1,740,621	1,829,810	1,838,305	1,996,498
Teacher Retirement – Instructional	2,254,314	2,207,800	2,740,855	2,753,579	2,585,503
Group Life Insurance – Instructional	114,626	105,492	92,649	93,079	84,144
Homebound	117,938	65,923	66,424	96,232	102,475
Special Ed. Reg. Program Payments	1,500,000	1,056,701	1,000,000	795,000	800,000
Adult Basic Ed. – Regional	166,000	166,162	166,000	170,000	170,000
Adult Basic Ed. – Regional Jail	110,000	107,261	120,000	120,000	120,000
Vocational Equipment	0	28,348	0	37,060	0
Vocational Occupational – Tech. Ed.	83,763	95,103	132,077	132,077	125,014
Compensation Supplement	672,473	813,797	2,200,404	2,233,889	0
Special Ed. – Foster Child	69,535	52,799	125,605	125,605	100,235
At-Risk Students	175,921	172,776	141,203	139,150	199,478
K-3 Initiative	591,051	496,082	521,347	655,417	811,281
Ed Technology Funds	518,000	518,000	518,000	518,000	518,000
Early Reading Intervention	138,455	126,778	188,005	235,861	262,531
ESL Funds	276,911	272,803	387,128	326,477	391,000
Special Ed. – Visually Handicapped	4,154	6,115	4,154	4,154	5,000
Medicaid Reimbursements	30,000	0	40,000	40,000	40,000
Industry Certification	0	28,917	0	18,084	0
Hold Harmless Sales Tax	0	455,644	0	0	0
ISAEP Funding	23,576	23,576	23,576	23,576	23,576
Other State Funds	181,781	0	190,563	16,190	190,000
SOL Algebra Readiness	47,849	46,180	50,820	45,525	60,424
Expanded GED	0	6,326	0	68,850	0
Race to GED	0	57,184	0	0	0
Mentor Teacher Funds Hard to Staff	25,000	21,093	25,000	16,406	16,406
Mentor Teacher Program	0	12,021	0	0	8,014
Project Graduation Academy Grant	0	9,309	0	5,992	7,992
Project Graduation	11,896	2,360	11,896	2,000	0
Autism Team Project	0	0	0	2,500	0
National Board Certified Bonus	0	0	0	0	28,025
TOTAL	59,472,285	57,884,596	62,346,785	62,314,337	66,132,120

An increase is expected in total revenue from the Commonwealth due largely to the increase in SOQ funds for increased enrollment and General Assembly actions.

Categorical Aid – Federal:

Categorical Aid	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Title II – Ed. Tech.	30,730	21,470	24,706	14,848	12,354
Title I	973,167	1,044,627	1,000,000	976,915	953,256
Federal Land Use	2,857	2,920	2,857	2,857	3,000
Title VI-B	2,410,171	2,171,289	2,095,471	2,219,994	2,305,431
Vocational Ed. – Disadv. Proj. Pmts.	132,147	136,232	133,674	143,485	135,125
Drug-Free Schools	36,079	34,197	36,079	55,815	34,281
Other Federal Aid	334,590	0	297,892	131,705	225,111
Adult Basic Ed. – Regional	325,363	270,963	325,363	286,825	326,069
Title VI-B IDEA	0	0	0	47,771	47,771
Title III – LEP/Immigrant	37,306	51,636	56,591	72,208	66,369
Title V Reading Recovery/Remediation	24,466	34,526	12,913	19,164	13,132
Title II – Class Size/Teacher Quality	330,242	308,551	329,029	366,272	326,378
Title I – D – Negligent/Delinquent	32,733	8,363	32,733	0	0
FIE Grant	20,000	14,100	0	238	0
NCLB Assistive Tech/Assessment	18,029	0	0	0	0
Emergency Aid Impact	0	11,628	0	0	0
TOTAL	4,707,880	4,110,502	4,347,308	4,338,097	4,448,277

Federal Government Revenues are expected to increase due to changes in grant activity.

Transfers:

Transfers	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
General Operating Fund	58,303,146	58,303,146	62,996,099	62,996,099	63,472,093
Carry Forward Funds	0	21,655	0	115,849	0
Outstanding Encumbrances	0	179,873	0	147,406	0
TOTAL	58,303,146	58,504,674	62,996,099	63,259,354	63,472,093

The School Operating Fund budget will receive funding from the governing body in the amount of \$63,472,093, an increase of \$475,994 or 0.8% over the previous year.

Total School Operating Fund Revenues:

Total School Operating Fund	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
FUND TOTAL	123,546,331	121,425,594	130,680,417	130,895,816	135,033,708

Total School Operating Fund revenues are projected to increase due primarily to enrollment growth and state rebenchmarking.

SCHOOL CAPITAL FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Miscellaneous					
Miscellaneous Receipts	0	34,429	0	0	0
TOTAL	0	34,429	0	0	0
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	300,000	1,262,610	500,000
Outstanding Encumbrances	0	0	0	102,190	0
TOTAL	0	0	300,000	1,364,800	500,000
Transfers					
General Operating Fund	665,701	1,287,988	750,000	750,000	0
TOTAL	665,701	1,287,988	750,000	750,000	0
FUND TOTAL	665,701	1,322,417	1,050,000	2,114,800	500,000

SCHOOL DEBT SERVICE FUND:

Transfers	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Carry Forward – Prior Years	51,789	0	364,226	364,226	2,429
State Funds – Lottery	1,779,227	1,746,724	1,706,201	1,706,201	1,822,550
State Funds – School Construction	252,178	251,633	256,438	256,438	255,532
General Operating Fund	11,853,876	11,853,876	11,792,300	11,792,300	12,591,726
FUND TOTAL	13,937,070	13,852,233	14,119,165	14,119,165	14,672,237

SCHOOL FOOD SERVICE FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	20,935	43,098	35,647	35,647	43,098
TOTAL	20,935	43,098	35,647	35,647	43,098
Charges for Services					
Charges for Services	2,852,148	2,785,014	3,066,212	3,066,212	3,171,962
TOTAL	2,852,148	2,785,014	3,066,212	3,066,212	3,171,962
Miscellaneous					
Miscellaneous	37,002	43,304	43,664	43,664	47,152
School Food Services – State	66,991	66,675	66,820	66,820	76,722
Meal Reimb. Operations – Federal	1,175,903	1,239,169	1,262,486	1,262,486	1,533,845
TOTAL	1,279,896	1,349,148	1,372,970	1,372,970	1,657,719
Non-Revenue Receipts					
Carry Forward – Prior Years	910,573	0	1,004,376	1,004,376	750,567
Outstanding Encumbrances	0	0	0	4,225	0
TOTAL	910,573	0	1,004,376	1,008,601	750,567
FUND TOTAL	5,063,552	4,177,260	5,479,205	5,483,430	5,623,346

The School Food Service Program provides approximately 1.9 million meals including breakfasts, lunches and a la carte items. There will be an increase of twenty cents in both breakfast and lunch prices for 2008-2009.

SCHOOL TRUST FUNDS:

Use of Money/Property	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Interest on Bank Deposits	1,100	995	1,100	1,100	1,100
FUND TOTAL	1,100	995	1,100	1,100	1,100

SCHOOL TEXTBOOK FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	5,000	24,276	5,000	5,000	5,000
TOTAL	5,000	24,276	5,000	5,000	5,000
Charges for Services					
Textbooks – Lost/Damaged	8,500	8,272	8,500	8,500	8,500
Sale of Used Books	5,150	21,206	5,000	5,000	5,000
TOTAL	13,650	29,478	13,500	13,500	13,500
Recovered Costs					
Textbooks Furnished Free	778,006	755,625	774,235	774,235	906,609
TOTAL	778,006	755,625	774,235	774,235	906,609
Non-Revenue Receipts					
Carry Forward – Prior Years	171,500	0	107,683	107,683	1,491,671
TOTAL	171,500	0	107,683	107,683	1,491,671
Transfers					
School Operating Fund Local Subsidy	517,662	518,076	517,812	517,812	635,131
TOTAL	517,662	518,076	517,812	517,812	635,131
FUND TOTAL	1,485,818	1,327,455	1,418,230	1,418,230	3,051,911

Textbook funds are projected to increase due to an increase in student enrollment and the state's schedule for adoption of textbooks.

NREP OPERATING FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Use of Money/Property					
Rental Income	12,096	0	0	0	0
Interest on Bank Deposits	0	39,536	0	0	0
TOTAL	12,096	39,536	0	0	0
Recovered Costs					
Billings to Localities	4,685,734	4,408,677	4,874,080	4,953,002	4,938,208
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	26,000
Federal – Preschool Grant	85,934	87,861	85,934	16,418	0
TOTAL	4,797,668	4,522,538	4,986,014	4,995,420	4,964,208
Non-Revenue Receipts					
Carry Forward – Prior Years	563,630	0	327,313	317,907	459,827
Outstanding Encumbrances	0	0	0	658	0
TOTAL	563,630	0	327,313	318,565	459,827
FUND TOTAL	5,373,394	4,562,074	5,313,327	5,313,985	5,424,035

NREP TEXTBOOK FUND:

	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	1,044	0	0	0
TOTAL	0	1,044	0	0	0
Non-Revenue Receipts					
Carry Forward – Prior Years	20,000	0	20,000	20,000	20,000
TOTAL	20,000	0	20,000	20,000	20,000
Transfers					
NREP Operating Fund	10,000	10,000	10,000	10,000	10,000
TOTAL	10,000	10,000	10,000	10,000	10,000
FUND TOTAL	30,000	11,044	30,000	30,000	30,000

AIRPORT AUTHORITY CAPITAL PROJECT FUND:

Transfers	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Other Localities	37,484	76,596	51,421	51,421	7,500
State Receipts	117,130	67,180	320,980	532,257	0
Federal Receipts	679,250	7,321	1,662,500	2,467,722	0
Airport Operating Fund	0	1,080	0	0	0
General Operating Fund	43,861	128,159	78,824	78,824	16,500
FUND TOTAL	877,725	280,336	2,113,725	3,130,224	24,000

The Airport Capital Project Fund has been the victim of both state and federal budget cuts. Only small, local projects at the airport remain budgeted.

UNEMPLOYMENT COMPENSATION FUND:

Non-Revenue	2006-07 BUDGETED	2006-07 ACTUAL	2007-08 BUDGETED	2007-08 ESTIMATED	2008-09 ADOPTED
Carry Forward – Prior Years	10,000	2,900	10,000	6,816	0
FUND TOTAL	10,000	2,900	10,000	6,816	0

This fund is to hold monies in case former county employees file for unemployment. Because governments do not pay unemployment tax, the state pays the unemployment and then bills the county which in turn reimburses the state for the amount paid. For FY 2009, this fund was approved as an automatic roll-over appropriation, therefore, no funds need to be budgeted.

VI. STATEMENT OF ESTIMATED UNDESIGNATED AND DESIGNATED FUND BALANCES

General Fund

Undesignated General Fund Balance is the accumulated total of all prior years' actual General Fund revenues in excess of actual expenditures. This is actually the "surplus" that has not been previously appropriated and is not reserved or designated.

Designated General Fund Balance is comprised of those funds that have been reserved from fund balance for a specific use. The following amounts were reserved from the General Fund undesignated fund balance at June 30, 2007:

Prepaid Items	\$3,594
Encumbrances	1,453,661
Non-Current Loans	875,994
Capital Projects	1,607,683
Employee Benefits	93,121
Historical Markers	687
Economic Development	1,029
	<u>\$4,035,769</u>

This amount is included in the June 30, 2007 fund balance amount of \$45,247,911. Undesignated fund balance on June 30, 2007 was \$41,212,142. The General Fund and Landfill Fund are the only funds that have designated fund balances.

Below are summary projections for the end of fiscal years 2007 and 2008, and a detail analysis of actual fund balance of June 30, 2004 through June 30, 2007.

	ESTIMATE FY 2008	PLAN FY 2009
Fund Balance, Beginning of Year	\$40,047,903	\$31,302,256
Revenue Sources*	127,376,992	126,407,340
Expenditures	(57,814,689)	(55,234,940)
Other Sources (USES):		
Transfers (OUT)**	(78,307,950)	(79,871,400)
Fund Balance, End of Year	<u>\$31,302,256</u>	<u>\$22,603,256</u>

*Includes close out of construction funds.

**Includes transfers to Reserved Fund Balances.

	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	ACTUAL FY 2007
Fund Balance, Beginning of Year	\$24,345,519	\$27,855,205	\$32,915,139	\$42,177,304
REVENUES				
General Property Taxes	\$49,583,353	\$52,890,953	\$60,084,715	\$63,739,261
Other Local Taxes	18,007,559	23,453,552	26,026,607	26,687,886
Permits, Fees & Licenses	2,192,360	2,773,787	3,186,465	3,290,254
Fines & Forfeitures	240,167	282,828	210,902	227,693
Use of Money & Property	249,622	601,516	1,451,957	2,379,338
Charges for Services	2,171,750	2,345,861	2,726,521	2,347,528
Miscellaneous	231,768	332,408	247,030	390,956
Recovered Costs	2,538,635	2,711,272	3,078,869	2,239,984
Intergovernmental	20,611,477	18,808,397	22,610,594	21,811,894
TOTAL REVENUE	95,826,691	104,200,574	119,623,660	123,114,794
EXPENDITURES				
Current:				
Government Administration	\$4,893,037	\$6,152,689	\$6,100,985	\$6,583,607
Judicial Administration	1,354,067	1,598,301	1,899,107	2,102,981
Public Safety	13,442,648	15,607,849	18,907,930	21,011,083
Public Works	2,738,920	3,290,973	3,205,933	3,619,922
Health and Welfare	5,617,679	4,871,933	5,815,495	6,095,035
Community College	45,122	444,629	473,146	60,265
Parks, Recreation & Cultural	3,890,243	4,461,985	4,587,827	5,172,402
Community Development	3,782,738	2,726,702	2,281,742	2,596,799
Debt Service	1,091,927	1,132,211	1,124,707	1,125,332
TOTAL EXPENDITURES	36,856,381	40,287,272	44,396,872	48,367,426
OTHER FINANCING SOURCES				
Proceeds from capital leases, insurance, bond premiums, long- term debt	\$1,308,102	\$15,565,207	\$12,535,930	\$10,585,200
Operating transfers Out/In	0	-10,510,839	-11,438,765	-13,065,803
Operating transfers from/to Prim. Govt.	-56,768,726	-63,907,736	-67,061,788	-69,196,158
TOTAL OTHER FIN. SOURCES	-55,460,624	-58,853,368	-65,964,623	-71,676,761
Fund Balance, End of Year	\$27,855,205	\$32,915,139	\$42,177,304	\$45,247,911

FUND BALANCE POLICY: The Government Finance Officers Association (GFOA) recommends that unreserved fund balance be maintained at a level of 5 to 15% of general fund revenues. In the adopted FY 2008 budget, it is estimated that unreserved fund balance will be well within this recommended range. An unreserved general fund balance needs to be maintained to assure sufficient cash flows. Since the county collects 50% of general property revenues on June 5, reserves are needed to assure that funds will be available to pay county obligations and maintain bond ratings for future borrowings.

The Board of Supervisors voted to decrease the county's general fund balance by \$8,199,000 to fund the FY 2008-2009 Adopted Budget. This amount is reflected in projected fund balance amounts.

Below is a fund balance overview of the beginning estimated balances, activity expected and projected ending balances of all funds.

**UNRESERVED FUND BALANCE
PROJECTED FY 2009 BALANCES**

Type of Fund	Estimated Fund Balance, Beg. Of Year	Revenue Sources (a)	Expenditures	Subtotal	Transfers (Out)	Estimated Fund Balance, End of Year	% Change
General	31,302,256	126,407,340	(55,234,940)	102,474,656	(79,871,400)	22,603,256	-27.79%
Regional Jail	2,009,421	17,564,781	(18,878,477)	695,725	0	695,725	-65.38%
Landfill	15,640,036	8,788,987	(11,342,676)	13,086,347	0	13,086,347	-16.33%
Court Services	682,528	1,426,913	(1,415,036)	694,405	0	694,405	1.74%
Shawneeland	2,832,073	688,064	(1,020,538)	2,499,599	0	2,499,599	-11.74%
Airport Operating	589,428	3,231,135	(3,231,135)	589,428	0	589,428	0.00%
School Operating	0	135,033,708	(134,398,727)	634,981	(634,981)	0	0.00%
School Food Service	750,567	4,872,779	(5,623,346)	0	0	0	-100.00%
School Debt	2,429	14,669,808	(14,672,237)	0	0	0	-100.00%
School Trusts	0	1,100	(950)	150	(150)	0	0.00%
School Textbook	1,491,671	1,560,240	(3,051,911)	0	0	0	-100.00%
NREP Operating	459,827	4,964,208	(5,414,035)	10,000	(10,000)	0	-100.00%
NREP Textbook	20,000	10,000	(30,000)	0	0	0	-100.00%
Airport Capital	69,447	24,000	(24,000)	69,447	0	69,447	0.00%

(a) Includes transfers and bond proceeds and prior year deficit funding payments.

The majority of fund balances are projected to decrease during Fiscal Year 2009. The General Fund fund balance was reduced by \$8.6 million to balance the budget without a tax increase. With an economy in a downturn and inflation rising, the Board of Supervisors felt that reserves should be spent before increasing the burden to taxpayers.

The Regional Jail is budgeting approximately 65 percent of their fund balance to offset the localities contribution for the operation of the jail. The Landfill is funding a project from fund balance that will convert landfill gas to generate approximately two megawatts of electricity for use at the facility and sale into the local power grid. The School Food Service and NREP Operating fund balance amounts are included in projected expenditures to provide for unexpected operational expenditures as they arise during the year. The School Textbook and NREP Textbook fund balance amounts are expected to be expended during the fiscal year for textbook adoption as they are issued by the state and reviewed by the division. The School Debt Service fund balance will be used for payment of principal and interest on debt.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2008 budget process. If available and fiscally prudent, fund balance is utilized as a non-revenue source. Fund balances still remain sufficient in all needed funds.

VII. BASIS OF FINANCIAL REPORTING

Over the past two decades, the primary focus of local government financial statements has been summarized by fund type. The approach has been changed for the first time in the Fiscal Year Ending 2002 financial statements. The county's current financial statements now present two different statements, with two different approaches and view of the county's finances. The government-wide statements, which are new, provide information on the overall financial status of the county. This method is more comparable to the method used in private industry. The fund financial statements, the method used in the past, focuses on the individual funds of the county government, reporting the operations in more detail than the government-wide statements. When presented in one report, both types of statements will give the user a broader basis of comparison and enhance the county's accountability.

Government-Wide Statements:

The government-wide statements report information about the county as a whole using accounting methods similar to those used by private sector companies. These statements include all assets and liabilities using the accrual method of accounting. All of the year's revenue and expenses are taken into account regardless of when cash is received or paid.

The two government-wide statements, the Statement of Net Assets and the Statement of Activities, report the county's net assets and changes in them. The county's net assets can be thought of as the difference between assets and liabilities, which is one way to measure the county's financial position. Over time, increases and decreases in net assets can be one indicator that the county's financial health is improving or deteriorating.

The Statement of Net Assets presents information on all the county's assets and liabilities. As discussed earlier, the difference between assets and liabilities is reported as net assets. Net assets are presented in three categories: invested in capital assets-net of related debt, restricted and unrestricted. To accurately use changes as an indicator of the county's financial health, the factors that contribute to the increases and decreases must be analyzed. Other factors such as the county's tax rate and the condition of other fixed assets must also be considered when using the Statement of Net Assets as a financial indicator.

The Statement of Activities provides information on how the net assets changed during the year. Since the government-wide financial statements use the accrual method of accounting, changes in net assets are recognized when an event occurs, regardless of the timing of cash. This will result in revenues and expenses being reported in this statement for some items that will not impact cash flow until a later time in another fiscal period.

The Statement of Net Assets and the Statement of Activities are divided into the following types of activities:

- **Governmental Funds:** These activities are supported primarily by property taxes and report the county's basic services such as general administration, public safety, parks and recreation and community development.
- **Business-Type Activities:** These activities charge fees to customers to help cover the costs of the service. The county's landfill is a business type activity.
- **Component Units:** The Frederick County Public Schools and Industrial Development Authority are components units of the county. Component units are legally separate, but are reported since the county is financially accountable and provide funding for them.

Fund Financial Statements:

Fund financial statements are the traditional governmental financial statements. They focus on the county's most significant funds instead of the county as a whole.

The county has three kinds of funds:

1. **Governmental Funds:** The governmental funds report most of the county's basic services. The governmental funds serve essentially the same function as the governmental activities in the government-wide statements. The governmental fund financial statements focus on near-term cash flows and the amount of useable resources available at the end of the fiscal year. It provides the reader a short-term view of the financial position. Since the information provides a narrow focus, the government-wide statements will provide additional information. A reconciliation of the fund statements is provided to facilitate this comparison.
2. **Proprietary Funds:** Frederick County maintains two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise funds report the same functions as the business-type activities in the government-wide financial statements. Internal service funds account for the goods and services provided by one department or agency to other departments or agencies of the county. The county's Central Stores fund accounts for the operations of duplicating, postage, gasoline and office supplies. Revenue is derived from sales to user departments. The Health Insurance fund accounts for funds to pay health insurance premiums and claims.
3. **Fiduciary Funds:** Fiduciary funds are used to report assets held in trustee or agency capacity for others and cannot be used to support the governments own programs. The county is responsible for ensuring that the assets reported in these funds are used for their intended purpose.
 - Frederick County has several private purpose trust funds. These funds are restricted to build a chapel, provide textbooks for indigent students and to provide scholarships to deserving students.
 - Frederick County has six agency funds. These funds include entities for which the county has assumed fiscal agency status: The Northwestern Regional Adult Detention Center and the Winchester Regional Airport.

VII. BASIS OF BUDGETING

All government and agency funds are accounted for using the modified accrual basis of accounting. The modified accrual basis of accounting for governmental funds is a mixture of cash basis and accrual basis accounting. Under the modified accrual basis of accounting, revenues are accrued at year end if they are measurable with 45 days after the fiscal year ends to finance current year appropriations.

Revenue is considered available when it is collectible during the current period, and the actual collection will occur either 1) during the current period; or 2) after the end of the period but in time to pay current year-end liabilities. Expenditures are budgeted on an accrual basis of accounting because they are measurable when incurred and are generally recognized at that time. Exceptions to this rule include: 1) accumulated unpaid vacation leave, sick leave and other amounts that are recognized when paid; and 2) principal and interest payments on general long-term debt, both of which are recognized when paid.

The county uses the accrual method of accounting on proprietary funds. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred, regardless of receipts and disbursements to cash.

XI. SIGNIFICANT COMPONENTS

- A. The proposed budget is fundamentally comprised of sixteen funds.
- B. The County Administrator's Message highlights significant information detailed in the text.
- C. The Summary of the Adopted Budget defines revenue sources and explains increases and decreases in revenue and expenditure categories and changes in fund balance for all funds.
- D. Each departmental page shows a consolidated comparison of expenditures and sources of revenue attributable to each specific department. This information will enable the reader to more fully comprehend the complex interrelationship of federal and state sources as well as user fees and other revenue sources in various departmental budgets in addition to local tax sources.
- E. Each departmental page also contains a description of each department, specific objectives for that department that are to be successfully met, performance indicators or accomplishments and a personnel count for each department.
- F. The Statistical Section contains data relating to the physical, economic, and social and political characteristics of the county.
- G. Glossary.
- H. Index.

A Profile of Frederick County

History

English ownership of Frederick County was originally by the Virginia Company but was taken over by the Crown in 1624. By the 1650's, various traders, trappers and explorers were coming to the Shenandoah Valley. Some of the earliest settlers were Quakers who built the Hopewell Friends Meeting House which still stands near Clearbrook in Frederick County. These settlers were attracted by the fertile soils and the abundant forest and water resources.

Frederick County was created from western Orange County by the House of Burgesses on December 21, 1738 and was named after the Prince of Wales. James Wood, County Surveyor for Orange County, platted a town at the county seat, which he named Winchester, after his birthplace. Eventually, eleven other counties would be created from the 3,824 square miles included in the original Frederick County.

County government in Virginia was originally by self-perpetuating courts. Frederick County's Court was proclaimed and organized in 1743. It first met at the surveying office of its clerk, James Wood, at the site on which he later built his estate, Glen Burnie.

George Washington was associated with Winchester and Frederick County between the years of 1748 and 1765. Early during those years, he maintained a surveying office in Winchester. During the French and Indian War, he was given a Commission and later made Commander in Chief of the colonial forces with headquarters in Winchester. Washington held his first elective offices representing Frederick County, having been elected to the House of Burgesses in 1758 and 1761.

During the late eighteenth and early nineteenth centuries, life in the current Frederick County area centered around small family farms. During this period, wheat production became the center of the local economy, along with cattle production. In 1820, there were fifty flour mills in Frederick County along with numerous sawmills, tanneries and other business activities.

Economic life was centered around Winchester and other local towns including Stephen City, Middletown, Kernstown, Gainesboro and Gore. There were a large number and diversity of craftsmen and merchants in these towns. The strongest influence on the local economy was the Great Wagon Road, which later became Route 11 and which carried settlers and travelers from Philadelphia, south through the Valley and to the west. Activity associated with this road made Winchester one of the largest towns in western Virginia.

Frederick County played a significant part in the Civil War. The northern Shenandoah Valley supplied food, livestock, horses and soldiers to the southern cause. The Valley was also important because of its strategic location in relation to Washington, D. C. The town of Winchester changed hands in the war about 70 times, an average of once every three weeks for four years.

Major local battles include the First Battle of Kernstown in March of 1862, during which General Stonewall Jackson suffered his only tactical defeat during the Valley Campaign but did succeed in keeping Union troops in the Valley from leaving to reinforce McClellan on the peninsula. In May of 1862, Jackson's army defeated the Union troops at the First Battle of Winchester. In the Second Battle of Winchester in 1863, confederate troops successfully attacked and defeated Union troops occupying forts on the western side of Winchester. Union troops were again defeated at the Second Battle of Kernstown in 1864. At the Third Battle of Winchester, General Philip Sheridan's Union troops successfully attacked confederate troops at Winchester. With the high number of losses on both sides, a new war of attrition was to begin in the Valley from which the southern forces would never recover.

The Civil War period brought much destruction and economic hardship to Frederick County, due to the county's strategic location in the Valley. Many farms, mills and dwellings were damaged or destroyed, and the county's economic productivity was greatly reduced. The Reconstruction period was characterized by a slow economic recovery from damages suffered, and by the 1880's economic stability gradually returned. After the war, old economic activities resumed and new activities began. New businesses included a tannery, dairying, farm machinery and shipping.

There was a tremendous building boom in the county during the period of 1880-1900. New communities were also formed as a consequence of newer, more advanced transportation systems including the automobile and the railroad. Among the communities that experienced growth during this period were Meadow Mills, Hayfield, Gore, Mountain Falls, Mount Williams, Gravel Springs, Gainesboro, Albin, Brucetown, White Hall and Armel.

Industrial activity slowly resumed after the Civil War. According to one source, by 1890, Frederick County had 37 mills, eight woolen factories and mills, a steam elevator, two iron foundries, four glove factories, a boot and shoe factory, ten broom factories, four tanneries, a large paper mill, three newspapers, a book bindery, eight cigar factories, three marble yards and two furniture factories.

In the early twentieth century, there was rapid industrial growth in Frederick County. There was a phenomenal rise in apple production, with apples replacing wheat as the primary cash crop. Many new facilities were developed relating to apple production and processing. Later in the twentieth century, the local economy had diversified to include a range of different industrial activities. Activities continue to be based on the accessibility of the area and on north-south travel along the route that was once the Great Wagon Road and is now Route 11 and Interstate 81.

Historic Preservation

There are quite a few historic sites in Frederick County. The following sites are listed on both the Virginia Landmarks Register and the National Register of Historic Places:

Belle Grove and Cedar Creek Battlefield	Hopewell Friends Meeting House
Monte Vista	County Poor House
Springdale House and Mill Complex	Willa Cather's Birthplace
Willow Shade	Newtown/Stephensburg District
Sunrise	St. Thomas Episcopal Church (Middletown)
Rose Hill	

In addition to these, there are approximately 50 sites in the county that have been preliminarily reviewed by the Virginia Department of Historic Resources and deemed most likely eligible for inclusion on the State and National Registers.

Six battlefields of great national importance are located in Frederick County and Winchester.

Battlefields:

First and Second Battles of Winchester	Third Battle of Winchester
First and Second Battles of Kernstown	Cedar Creek
Stephenson's Depot	Rutherford's Farm

Fortifications/Entrenchments:

Star Fort	Fort Collier
Parkins Mill Battery	Carysbrook Redoubt
Nineteenth Corps Line	Zig-Zag Trenches
Hilandale Earthworks/1864-65 Winter Line	

There are over 12,000 acres of land in battlefields that maintain high historic character. Without a concentrated and effective effort, most battlefield sites in Winchester and Frederick County will be lost to development during the next twenty years because of their location. Significant efforts are underway on the part of the City and County government, the Kernstown Battlefield Association, the Cedar Creek Battlefield Foundation and others to protect local battlefield sites and create a battlefield park network. A battlefield park network in Frederick County and Winchester will provide substantial economic and educational benefits.

Physical Characteristics

The county can be viewed in terms of three physical areas. The eastern portion of the county contains a band running north-south along the length of the county, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend to be dense and not well suited for intensive agriculture or septic drainfields. Much of the land is used either as pasture land or is developed for residential or urban uses. Much of the sewerred suburban development in the county is in this area.

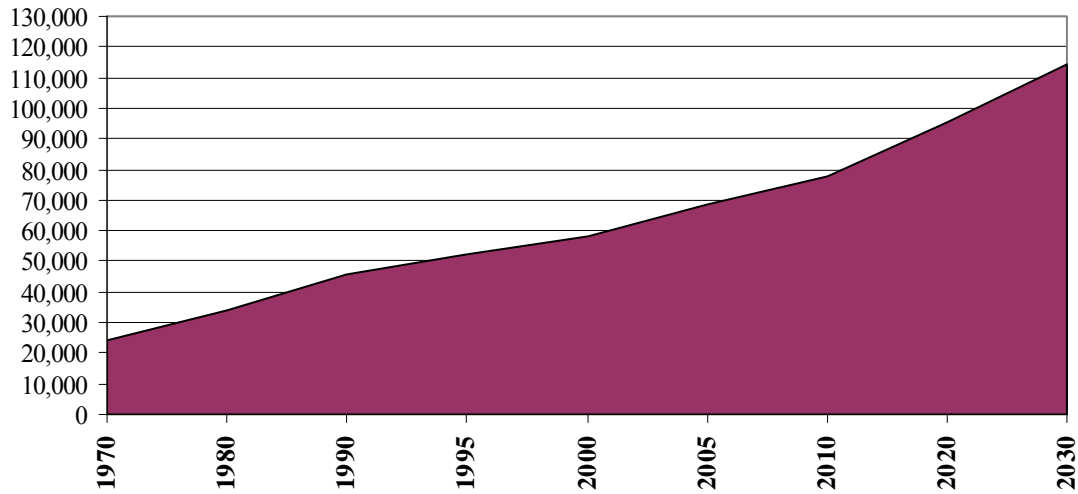
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. The terrain here tends to be gently rolling. Outside of the City of Winchester, much of this area is currently used for agriculture and contains the bulk of prime agriculture soil in the county. Most of the orchards in the county are located in this area. Soils in this area tend to be well suited for septic drainfields, except where the soils are thin.

The third area is the large western Valley and Ridge area that is underlain by a variety of shale, sandstone and limestone formations. This area consists of alternating valleys and ridges that run north-south through the county. Most of the area is forested. The ridges tend to be very steep, and the highest elevations in the county are in this area. Soils are varied, although most tend not to be well suited for septic drainfields.

Population

Since the turn of the century, the population of Frederick County has skyrocketed 347 percent, growing from 13,239 people in 1900 to 59,209 in 2000. The 2005 population estimate for Frederick County was 68,809. Much of the population growth occurred during the 1970's and 1980's. By 2010, it is projected that the population of Frederick County will be approximately 77,864, by 2020 95,648 and by 2030 114,539.

Frederick County Population Counts, 1970-2030



Public School System

The Frederick County Public School System, the 19th largest school division in Virginia, is composed of eleven elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program that provides services to some of its special education population. Other support facilities include the administration building, the maintenance and warehousing facility and the transportation facility. The school system also provides building maintenance services for the county government office buildings and the regional library.

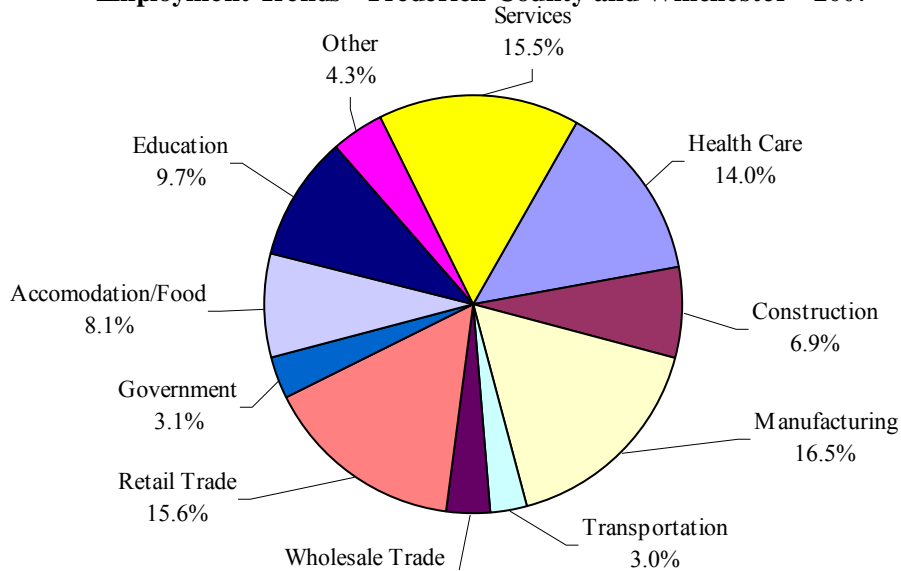
In 1999, student enrollment was 10,563. In the fall of 2007, student enrollment was 12,905, which represents an increase of 2,342 students, or 22.2%, since 1999. The structure of the school division is designed to support the needs of the 13,218 students projected for the school year 2008-2009.

The growth in the Frederick County community brings challenges to the school system. Those challenges include increased space needs, class-sizes, textbooks, instructional materials, teaching staff and custodial staff. Athletic, band, choral, vocational and selective arts are under pressure as well with an increased school population. Frederick County will continue to require the construction of additional student capacity for the foreseeable future.

Employment Trends

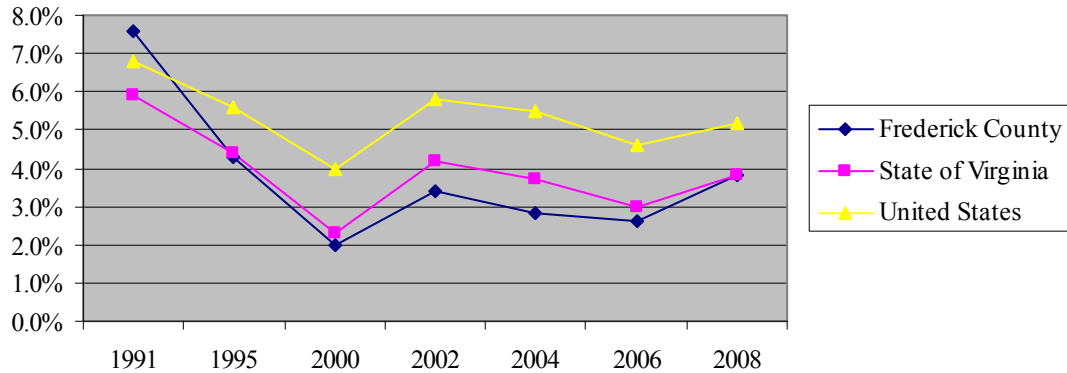
Winchester and Frederick County had a total of 52,115 jobs in 2007 as measured by the Virginia Employment Commission. The largest employment sector was manufacturing which employed 8,579 workers in 2007.

Employment Trends - Frederick County and Winchester - 2007



Unemployment rates for Frederick County and Winchester have paralleled those of Virginia. The United States unemployment average has historically been higher than Virginia and Frederick County and Winchester. However, in 1991 and 1992, unemployment surged somewhat ahead of the United States and Virginia due to the collapse of the DC construction market which employed many residents of Winchester-Frederick County. The average unemployment rate rose to almost 8% during that time period, but has since dropped to the annual 2008 unemployment rate of 3.8%.

Unemployment Rate Comparison



Quality of Life

Higher Education

Lord Fairfax Community College located in Frederick County, offers two-year programs for an associate degree in Art and Sciences and Applied Science, Career Studies and Certificate Programs with a school enrollment, full-time and part-time, of 4,800 students.

Shenandoah University offers four-year undergraduate and graduate programs with a school enrollment of 2,500 students. The schools include Harry F. Byrd, Jr. School of Business, Health Professions, Arts and Sciences, Pharmacy and Conservatory. The John Marsh Institute of Public Policy is also located at the university.

There are 22 colleges and universities within a 125 mile radius of Frederick County.

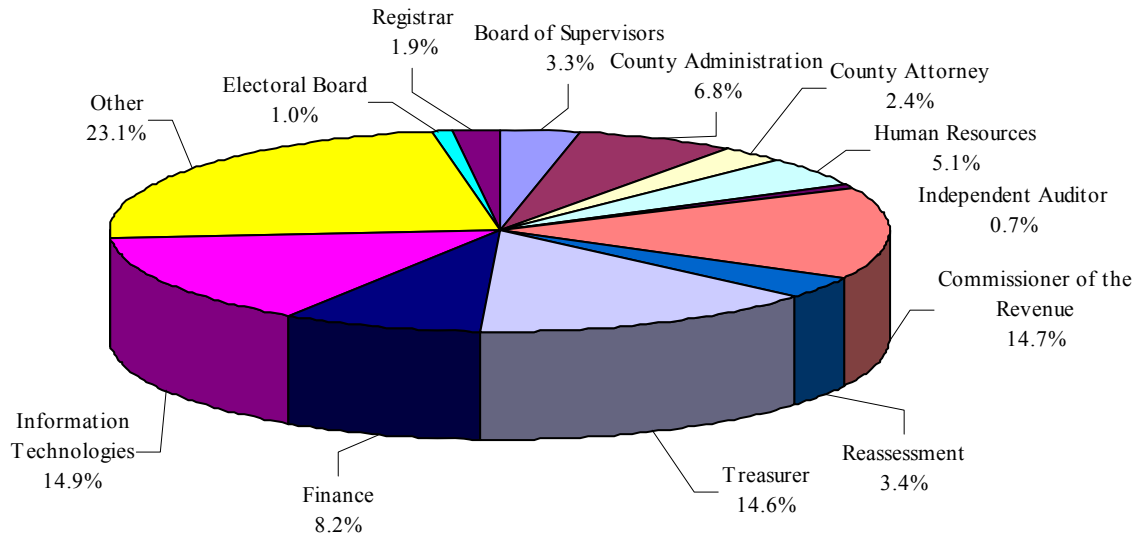
Cost of Living	The cost of living in Frederick County area is about 102% of the national average. The median single family detached home sold for approximately \$269,000 in 2007. This low cost of living in such a close proximity to Washington, D. C. attributes to the attractiveness of the area to many working families.
Crime	The latest FBI report (data for 2006) gives the crime rate per 100,000 people for the USA as 473.5. The crime rate for Winchester-Frederick County was 219.8 in 2006.
Medical Care	Winchester Medical Center is a 411-bed, nonprofit, regional referral hospital offering a full range of inpatient and outpatient diagnostic, medical, surgical and rehabilitative services to residents of the northern Shenandoah Valley. The Medical Center anchors a 150-acre campus with an imaging center, outpatient diagnostic and surgery facilities, cancer center, retail pharmacy, medical office building, adult and adolescent behavioral health centers and a 250-seat conference center. Maintaining a breadth of quality services at a reasonable cost has been a point of pride for Winchester Medical Center.
Library Services	Library service is provided to Frederick County through the Handley Regional Library located in downtown Winchester, the Mary Jane and James L. Bowman Library located in Stephens City, and the Clarke County Library located in Berryville. Currently, there are 33,804 active registered library card holders in Frederick County. During the 2008 fiscal year, Frederick County residents borrowed 415,623 items from the library system.
Parks	<p>The county currently owns and operates two regional parks. Clearbrook Park, located five miles north of Winchester, consists of approximately 55 acres and Sherando Park, located two miles east of Stephens City, consists of approximately 330 acres. Both regional parks currently serve the county's population with both active and passive recreational programs and facilities. In addition to these regional parks, five neighborhood parks have been developed consisting primarily of playground equipment for young children. Four of these neighborhood parks are located on fire company property and one is located in a subdivision. Additional recreational facilities currently provided are two outdoor swimming pool complexes, athletic fields, playground and picnic areas, horseshoes, fishing, paddleboats and volleyball. As a result of a joint operating agreement with the County School Board, the Parks and Recreation Department has use of the following Sherando High School facilities when they are not in use by the high school: lighted football field and track, baseball field, eight outdoor lighted tennis courts and four outdoor lighted basketball courts.</p> <p>The joint efforts of Frederick County Board of Supervisors, Frederick County Parks and Recreation Department and the Frederick County School Board resulted in the co-location of recreational facilities in three elementary schools and one high school. The Community Center at Sherando High School has a fitness room with cardio and resistance training equipment, two racquetball courts and a 2,000 square foot multi-purpose room which includes a kitchen area. The multi-purpose room can be divided into two rooms for the public. The facility opened in 1993. The Community Center at Orchard View Elementary School, which opened in 2000, has a full sized gymnasium which seats approximately 150. The Community Center at Evendale Elementary, which</p>

opened in 2006, has a full sized gymnasium seating approximately 300, a 500 square foot multi-purpose room with a kitchen area, a 1,150 square foot aerobics room and two offices. The Community Center at Gainesboro Elementary contains a full sized gymnasium with bleachers, a 500 square foot multi-purpose room which includes a kitchen, a 1,150 square foot group exercise room, and cardio exercise equipment. This facility is available for private rental and hosts many Parks Department programs including the basicREC, Camp basicREC, and kinderREC programs.

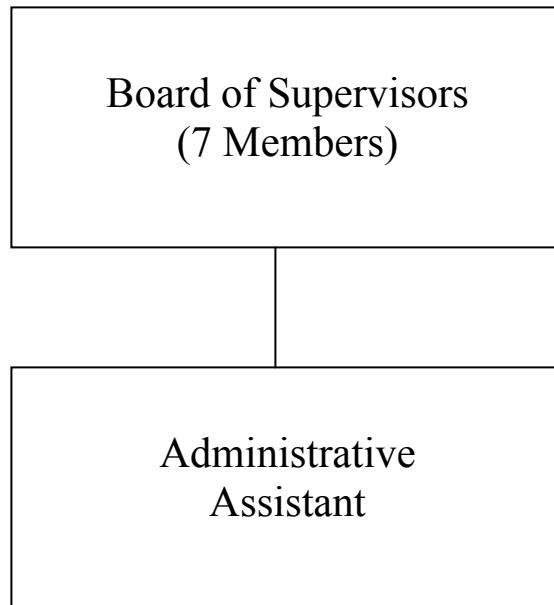
An additional amenity located at Sherando Park is a bike path that begins and ends at Sherando High School, wrapping its way through the park and adjoining neighborhoods. A wide path that is 2.45 miles in length, it provides a good surface for both walking and biking.

General Government Administration

	2007 Actual	2008 Budget	2009 Adopted Budget	Increase (Decrease) FY 2008 to FY 2009	
				Amount	%
Board of Supervisors	\$226,026	\$253,067	\$261,357	\$8,290	3.28%
County Administrator	485,027	503,720	543,944	40,224	7.99%
County Attorney	0	0	189,388	189,388	100.00%
Human Resources	324,988	372,513	410,324	37,811	10.15%
Independent Auditor	51,700	55,000	57,000	2,000	3.64%
Commissioner of the Revenue	1,136,554	1,311,197	1,183,129	-128,068	-9.77%
Reassessment	0	0	270,812	270,812	100.00%
Treasurer	936,145	996,293	1,177,872	181,579	18.23%
Finance	574,481	599,487	658,893	59,406	9.91%
Information Technologies	856,986	1,149,259	1,198,858	49,599	4.32%
Other	1,842,788	2,017,664	1,856,669	-160,995	-7.98%
Electoral Board	55,158	67,167	79,533	12,366	18.41%
Registrar	130,458	145,564	152,755	7,191	4.94%
GENERAL GOVERNMENT ADMINISTRATION	\$6,620,311	\$7,470,931	\$8,040,534	\$569,603	7.62%



Board of Supervisors



BOARD OF SUPERVISORS

1101

DESCRIPTION:

Frederick County operates under the county board form of government as provided for in the Code of Virginia. Frederick County consists of six magisterial districts. Each district is represented by an elected representative, while the county elects its Chairman-at-Large. The Board of Supervisors collectively sets policy for the county and enacts those ordinances which are deemed necessary by the Board (State law permitting). The Board appoints the county administrator, most boards, commissions, authorities and committees to examine and conduct various aspects of county business. The Board's own standing committees include Finance, Public Safety, Code and Ordinance, Public Works, Human Resources and Transportation. All funds which allow the county to operate are appropriated by the Board. The volumes of the Code of Virginia, as amended, delineate the authority and the responsibility of the Board of Supervisors.

GOALS:

- Maintain service levels which ensure a high quality of life for county citizens.
- Fairly allocate resources among competing demands.
- Continue to have education and public safety as priorities in the delivery of services.
- Implement a revised Capital Improvements Program.
- Promote economic development to improve the current residential/business tax ratio.
- Continue consolidation discussions with the City of Winchester.
- Improve communication with State elected representatives.
- Pursue regional water solutions.
- Maintain aggressive posture on transportation issues.

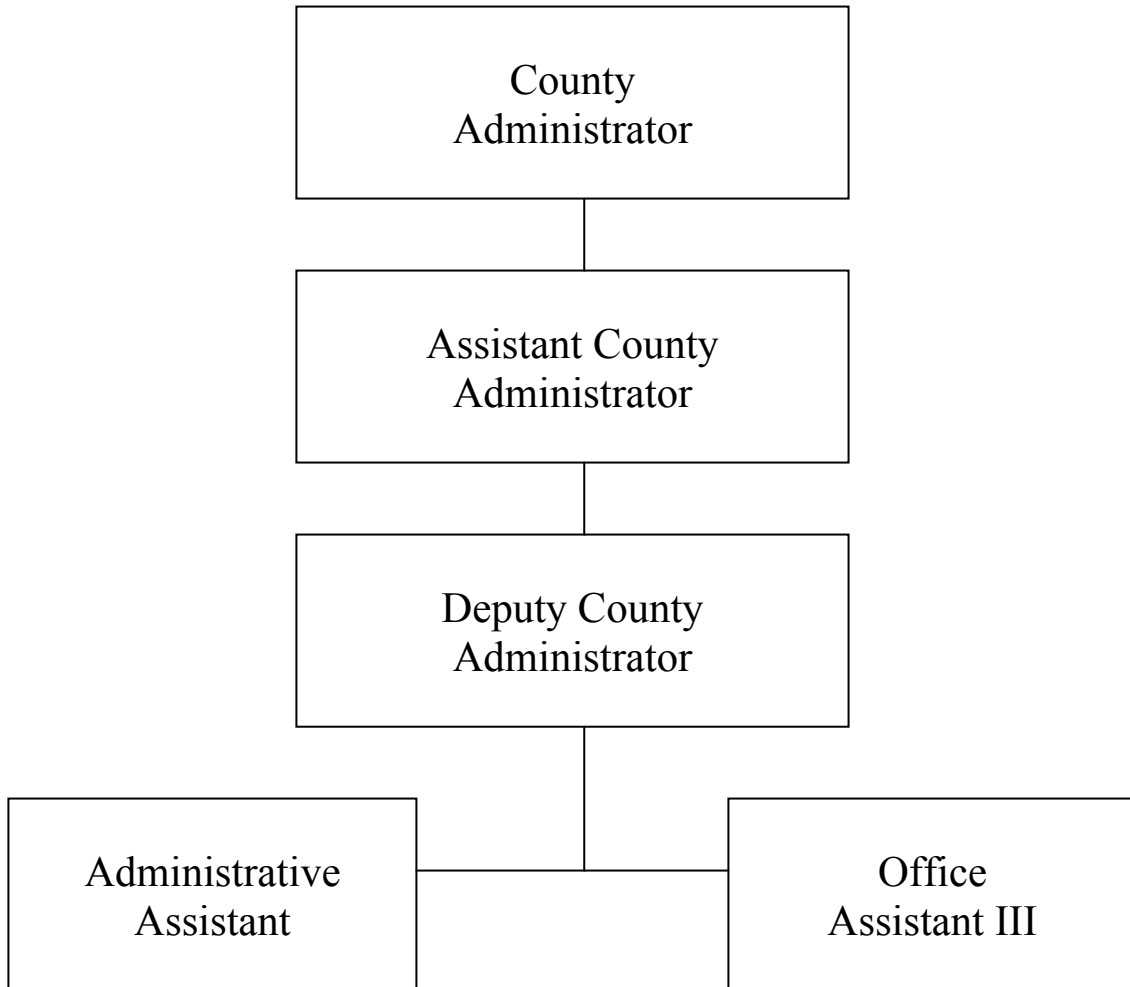
PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Resolutions considered (includes Proclamations)	79	80	84
Ordinances Considered	22	18	20
Board Meetings Held (including joint meetings and worksessions)	28	40	35
Waiver Notices Processed	0	0	0

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	158,315	163,225	161,981	169,000	5,775	3.54%
Operating	67,711	89,842	58,327	92,357	2,515	2.80%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	226,026	253,067	220,308	261,357	8,290	3.28%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	226,026	253,067	220,308	261,357	8,290	3.28%
TOTAL	226,026	253,067	220,308	261,357	8,290	3.28%
Full-time Positions	1	1	1	1	0	0.00%

County Administrator



COUNTY ADMINISTRATOR

1201

DESCRIPTION:

The county administrator serves as the chief administrative officer of Frederick County. This activity includes serving as the prime contact point for citizens seeking information regarding county activities; developing and maintaining a management program for all county departments; developing recommendations for the Board concerning any and all operations of the county; and performing vital record keeping functions. The administrator represents the county at various meetings and conferences. The administrator serves as liaison with other local, state and federal agencies, as well as directing and coordinating all projects; and issues proper reporting of staff activities and their progress and handles statutory research and drafting of various documents. Direct supervision is exercised over the departments of Court Services, Extension, Finance, Fire and Rescue, Human Resources, Information Technology, Management Information Systems, Public Works, Parks and Recreation, Planning and Zoning and Public Safety Communications. Indirect supervision is exercised over the Regional Airport, Regional Jail and Economic Development Commission.

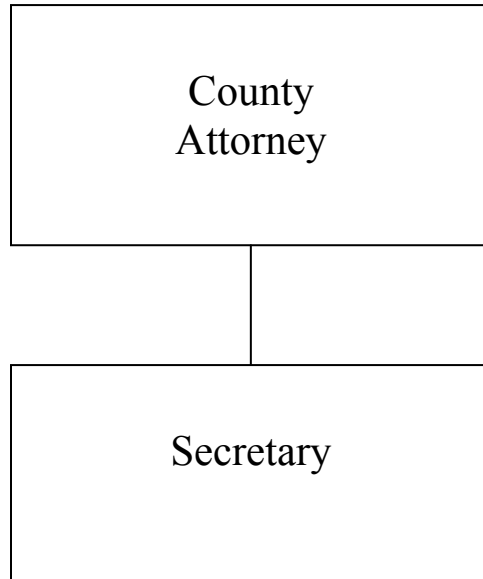
GOALS:

- Develop a legislative agenda for local option taxing authority, such as real estate transfer tax in lieu of cash proffers.
- Improve maintenance of county facilities.
- Utilize lobbyist to improve communication of legislative priorities to State elected representatives.
- Continue monitoring of overtime expenditures.
- Improve administration of benefits and personnel policies and procedures.
- Oversee Landfill expansion.
- Continue to foster dialogue with volunteer fire and rescue agencies.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	469,220	481,559	514,016	519,792	38,233	7.94%
Operating	15,807	22,161	17,689	24,152	1,991	8.98%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	485,027	503,720	531,705	543,944	40,224	7.99%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	485,027	503,720	531,705	543,944	40,224	7.99%
TOTAL	485,027	503,720	531,705	543,944	40,224	7.99%
Full-time Positions	5	5	5	5	0	0.00%

County Attorney



COUNTY ATTORNEY

1202

DESCRIPTION:

The county attorney serves as legal counsel to the governing body of the county. This office provides legal advice to various county departments and boards when requested.

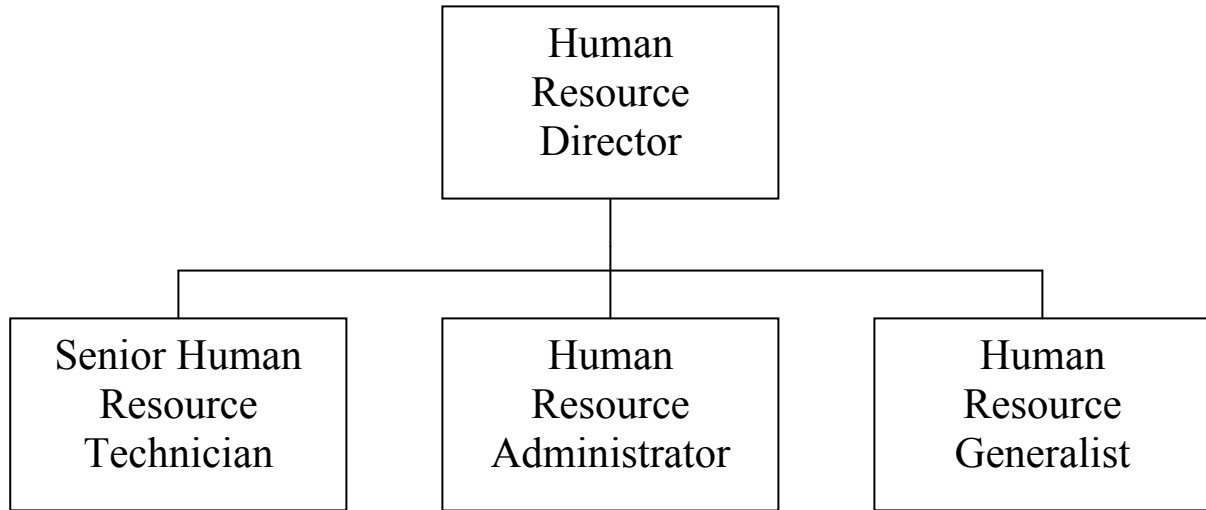
GOALS:

- Provide the most effective legal advice to the Board of Supervisors, County Administrator, and other county departments.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	50,042	174,997	174,997	100.00%
Operating	0	0	6,410	14,391	14,391	100.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	0	56,452	189,388	189,388	100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	56,452	189,388	189,388	100.00%
TOTAL	0	0	56,452	189,388	189,388	100.00%
Full-time Positions	0	0	2	2	2	100.00%

Human Resources



HUMAN RESOURCES

DESCRIPTION:

The Frederick County Department of Human Resources administers comprehensive programs aimed at attracting, motivating and retaining a professional and industrious workforce.

The Human Resources Department serves approximately 660 full-time and 200 part-time local government employees with recruitment, selection and retention plans, compensation and benefit programs, performance management, employee relations, policy development and interpretation, organizational development and compliance of employment law.

GOALS:

- Implement a timekeeping, leave tracking, and report generating software system that integrates with the AS400 finance system thereby eliminating paper timesheets and all manual calculations.
- Review and recommend a county wide short term disability plan.
- Review and recommend a long term care plan option.
- Continue to streamline current human resource practices with customer support and automation, where appropriate.
- Mature county human resource policies to reflect actual philosophy and practices.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# and % of classified employees hired who complete probationary period	99 or 86%	67 or 90%	85 or 100%
# and % of employees given service awards	100 or 15%	74 or 11%	80 or 12%
% of exit interviews completed	62%	70%	85%
% of female employees in workforce	39%	38%	40%
# and % of grievances administered within the appropriate time frames as established by administrative policy	2 or 100%	2 or 100%	0 or 100%

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	263,189	275,854	280,221	297,606	21,752	7.89%
Operating	60,499	96,659	84,940	107,918	11,259	11.65%
Capital/Leases	1,300	0	3,036	4,800	4,800	100.00%
TOTAL	324,988	372,513	368,197	410,324	37,811	10.15%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	324,988	372,513	368,197	410,324	37,811	10.15%
TOTAL	324,988	372,513	368,197	410,324	37,811	10.15%
Full-time Positions	4	4	4	4	0	0.00%

INDEPENDENT AUDITOR

DESCRIPTION:

The Independent Auditor function exists to record the costs of the annual audit and other examinations of accounts and records of the county by an independent auditor. An independent auditor is one who works for the Auditor of Public Accounts, a private audit firm or an internal auditor who is hired by and reports only to the Board of Supervisors.

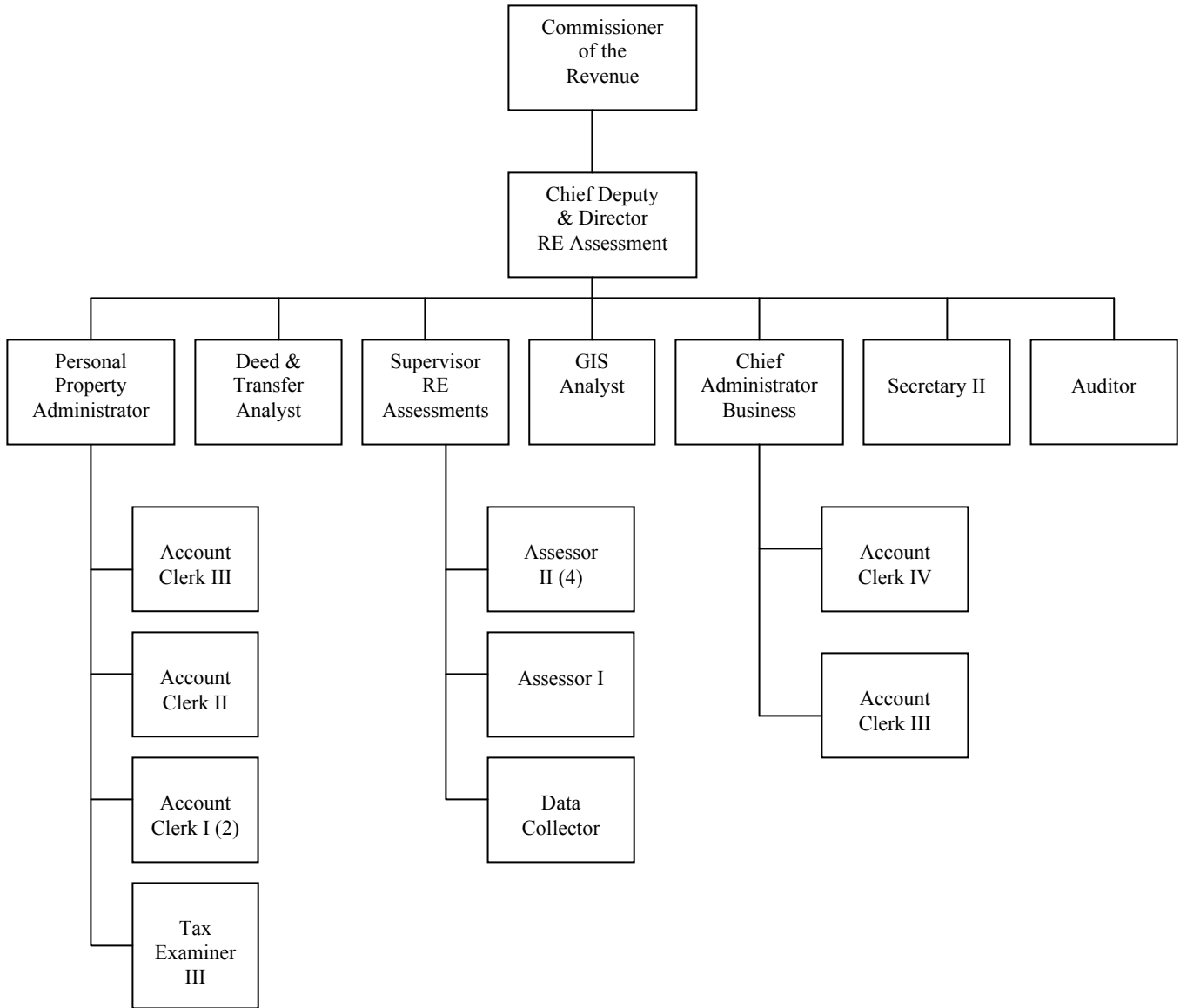
GOALS:

- To perform an efficient and accurate audit of the county accounts.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	51,700	55,000	54,285	57,000	2,000	3.64%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	51,700	55,000	54,285	57,000	2,000	3.64%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	51,700	55,000	54,285	57,000	2,000	3.64%
TOTAL	51,700	55,000	54,285	57,000	2,000	3.64%
Full-time Positions	0	0	0	0	0	0.00%

Commissioner of the Revenue



COMMISSIONER OF THE REVENUE

1209

DESCRIPTION:

The Commissioner of the Revenue office is divided into three sections: 1) the assessment of new construction to existing property and the following daily needs of mapping or detailing of all real estate in the county, including tax exempt property, tax relief for the elderly or permanently disabled program, the agricultural, horticultural or open space land use program and making any legal changes 2) the discovery, assessment and proration of all personal property in the county; and 3) business licensing, meals and lodging taxes and the discovery, filing, assessment and adjustment of all business equipment, furniture and fixtures and machinery and tools. Several other functions included in the department's workload are bank franchise taxes, utility taxes, verifying state sales tax remittance of the locality one percent tax, state income and state estimated taxes. Staff jobs will also include fair and equalized assessments of all taxable property in Frederick County; the recordation of all exempt properties both real and personal, and the continued search and auditing to achieve compliance with law and equity in spread of the tax base. The staff provides assistance with records management for the Treasurer to issue billings or decals and for record submission to the state regulatory agencies on the personal property tax relief. Records are now scanned, indexed and stored for easier access and less cost in paper and storage. A web page accessed through the county site is maintained and updated for the taxpayer to study or download blank forms and regulations. Businesses are finding they can save many hours and costs by going on line to file business information and licensing. This office works closely with other county departments to assure the accuracy and availability of Graphic Information Systems (GIS) data.

Staff is compiling data regarding changes and areas of concern for any and all of nearly 43,000 parcels in the county toward the completion of a fair and accurate reassessment for January 1, 2009.

GOALS:

- To serve the taxpayer while maintaining credibility to the county as assessors.
- Strive for compliance from the public and discover unreported personal property and real estate construction.
- Assess based on the best knowledge available with continued training in the legality and technique required.
- Continue training and implementation of technological skills for better service at a lower cost to the taxpayer.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# of reassessment visits	11,103	46,000	46,000
# of supplemental bills issued	30,201	33,000	33,000
# of land use applications approved	2,364	2,400	2,370
# of tax relief applications approved	847	870	900
# of DMV transactions	40,636	83,500	45,000
# of State income taxes and estimates processed	1,796	2,000	8,000

BUDGET SUMMARY

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	1,021,370	1,209,767	1,080,806	1,114,239	-95,528	-7.90%
Operating	82,697	88,930	69,317	68,890	-20,040	-22.53%
Capital/Leases	32,487	12,500	0	0	-12,500	-100.00%
TOTAL	1,136,554	1,311,197	1,150,123	1,183,129	-128,068	-9.77%
Revenue:						
Fees	8,949	3,500	12,292	3,800	300	8.57%
State/Federal	229,766	223,000	217,956	223,000	0	0.00%
Local	897,839	1,084,697	919,875	956,329	-128,368	-11.83%
TOTAL	1,136,554	1,311,197	1,150,123	1,183,129	-128,068	-9.77%
Full-time Positions	20	22	18	18	-4	-18.18%

REASSESSMENT

1210

DESCRIPTION:

The office of reassessment is overseen by the Commissioner of the Revenue's office. A separate office for reassessment was created in FY 2008 to better track all reassessment expenses. The reassessment staff will determine fair and equalized assessments of all taxable real property in Frederick County. They will also value all exempt properties; verify the assessment of all new construction; value open land; and do statistical analysis of such property input as neighborhood adjustments, classes of construction, construction materials, out buildings, farm buildings, driveways, recreational features, and all other building appurtenances. Staff will continue with the analysis of all market data on qualifying sales to arrive at fair and equitable values per square foot, building type and use, zoning, land topography, and any other item that would affect the assessment of real property. All sales need to be reviewed to determine that they meet the State of Virginia requirements as "good" sales for use in the market data study. Sales that are forced and not fair market sales cannot be used in the calculation under law. A fair market sale is defined as a sale by a willing seller under no constraints to sell to a willing buyer under no constraints to buy with both being arms length actions (unrelated by family or business dealings). Staff does mapping of both taxable and non-taxable properties; recording of real property transfers; sales, and boundary adjustments on the tax records in the Commissioner of the Revenues' office and these records are used by the Reassessment Division in their assessment practice. Records are maintained for all taxes and programs by the department for up to six years as required by state law. The reassessment staff is compiling data regarding changes and areas of concern for any and all of nearly 43,000 parcels in the county toward the completion of a fair and accurate reassessment for January 1, 2009.

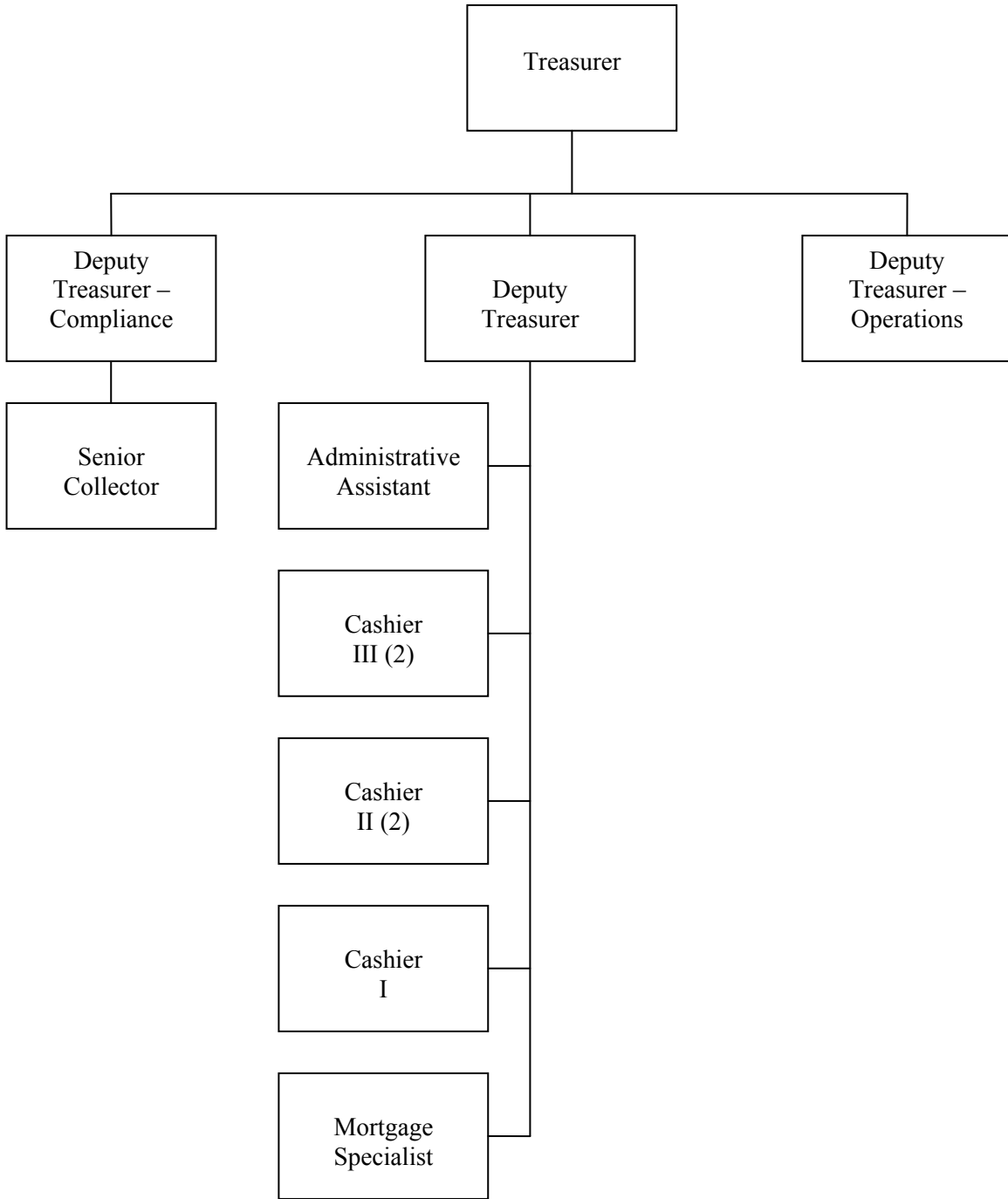
GOALS:

- To serve the taxpayer while maintaining credibility to the county as assessors.
- Strive for compliance from the public and discover unreported personal property and real estate construction.
- Assess based on the best knowledge available with continued training in the legality and technique required.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	152,237	226,637	226,637	100.00%
Operating	0	0	15,324	44,175	44,175	100.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	0	167,561	270,812	270,812	100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	167,561	270,812	270,812	100.00%
TOTAL	0	0	167,561	270,812	270,812	100.00%
Full-time Positions	0	0	4	4	4	100.00%

Treasurer



TREASURER

1213

DESCRIPTION:

The elected position of Treasurer was created in the Virginia Constitution of 1870. As an elected official, the independent status of the Treasurer ensures that local funds are collected, invested and expended by an officer directly responsible to the people. The Treasurer is responsible for the receipt of revenue which comes to the locality including real estate, personal property, license taxes, local vehicle licenses, permit fees, state income tax, state estimated tax and Court, Sheriff and Clerk Fees.

The Treasurer's Office processes more than 300,000 transactions yearly, the most significant being the billing and collection of real estate and personal property taxes. Citizens may use debit and credit cards for the payment of taxes and other charges. Citizens may also use e-check for the payment of taxes on the internet. The TAXPAY program is now available on the internet for the pre-payment of taxes that will be debited directly from the citizen's account.

Revenue collections are a primary responsibility of the Treasurer. The Treasurer's Office partners with DMV, Department of Taxation and other governmental entities to enforce the collection of revenues for the County of Frederick.

GOALS:

- Provide taxpayers with courteous and professional service.
- Continue the implementation of permanent decals.
- Explore implementation of DMV Select-DMV Customer Service Center.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Explore usage of kiosks for payment of taxes and other county information.
- Automate the sending of electronic bills and increase usage.
- Explore tax collections for the Department of Taxation; expand on the pilot program that Frederick County participated with Department of Taxation.

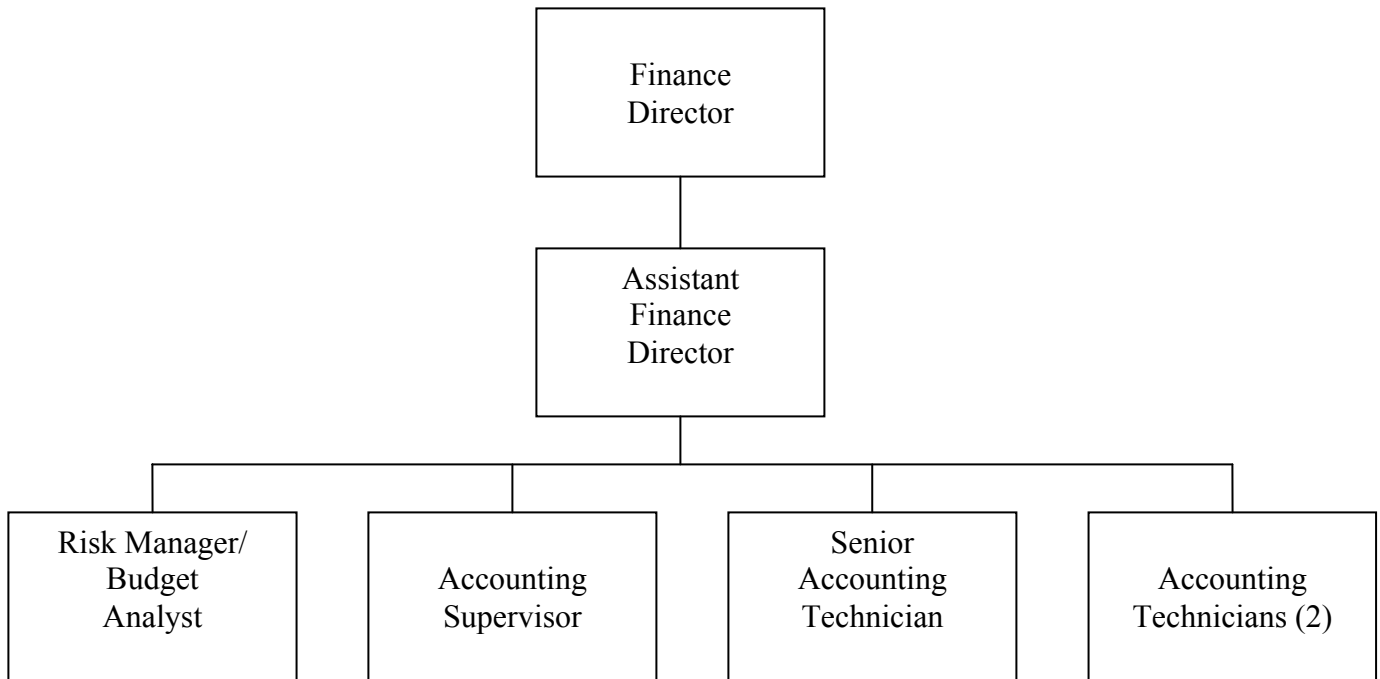
PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Personal Property transactions processed	326,287	135,000	339,338
Real Estate transactions processed	116,995	41,800	120,504
# of liens and distress warrants issued	1,673	1,710	1,750
Value of Internet transactions processed	\$1,829,029	\$1,975,000	\$2,119,310
# of delinquent notices issued	16,983	15,000	24,500
Personal Property & Real Estate five year billed vs. delinquent	1.19%	1.15%	1.10%

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	727,504	763,693	813,638	834,122	70,429	9.22%
Operating	187,340	222,600	193,544	343,750	121,150	54.42%
Capital/Leases	21,301	10,000	0	0	-10,000	-100.00%
TOTAL	936,145	996,293	1,007,182	1,177,872	181,579	18.23%
Revenue:						
Fees	42,216	58,000	111,096	185,000	127,000	218.97%
State/Federal	190,519	178,100	187,740	208,800	30,700	17.24%
Local	703,410	760,193	708,346	784,072	23,879	3.14%
TOTAL	936,145	996,293	1,007,182	1,177,872	181,579	18.23%
Full-time Positions	12	12	12	12	0	0.00%

Finance



FINANCE

DESCRIPTION:

The Finance Department is responsible for maintaining Frederick County's general accounting system and financial records. Finance also processes payroll and administers fringe benefit programs; coordinates and assists in an annual audit as well as prepare and distribute the annual financial report; administers risk management program; advertises, receives and tabulates bids on all contracts for goods, services and construction for Frederick County government; and provides assistance and timely responses to the Board and the County Administrator requests for special policy and financial analysis. This department coordinates and prepares the printed county budget which involves monitoring departmental expenditures and revenues to assure budgetary compliance and coordinating all department budget adjustment requests and reconciling additional appropriation to the current budget.

GOALS:

- Maintain complete and accurate accounting records.
- Administer and control the operating and annual fiscal plans for the county.
- Continue participation in GFOA budget and CAFR award programs.
- Continue to inform county departments of purchasing procedures, procurement requirements and county policies.
- Continue to work with the internal auditors to strengthen internal controls.
- Meet all payroll deadlines and continue to file all payroll returns on a timely basis.
- Review and update the department's policy and procedure manual.
- Participate in PAFR award program with GFOA.

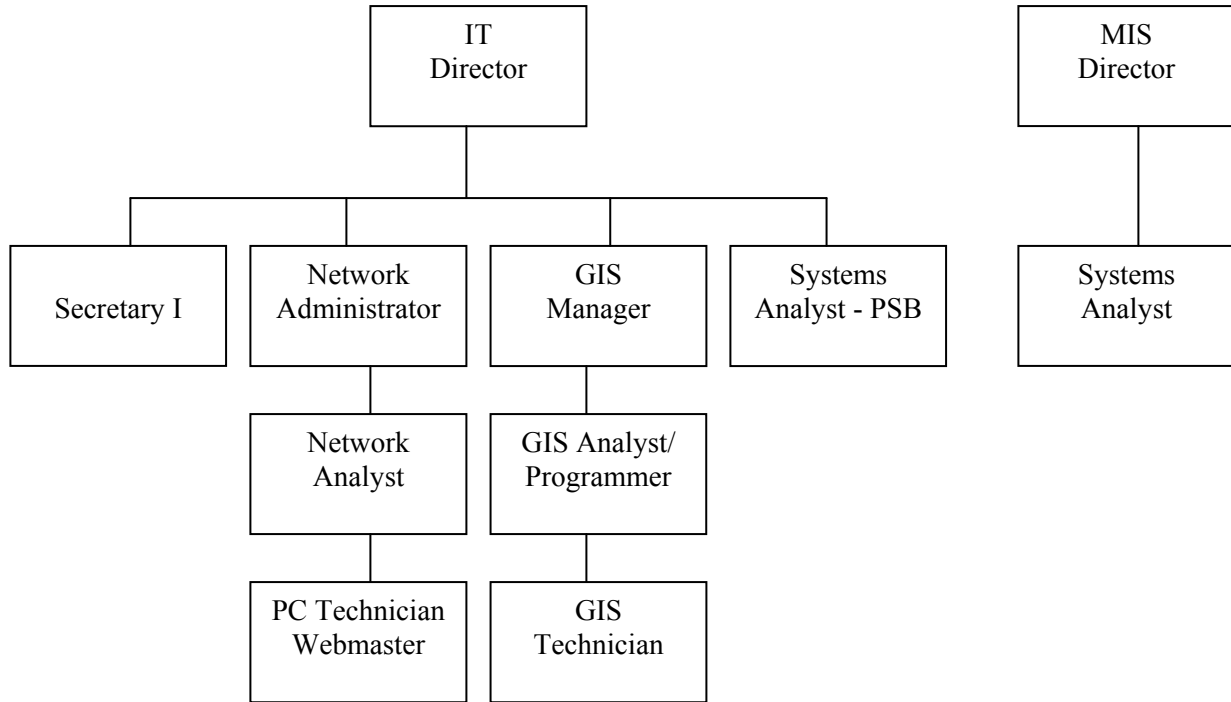
PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Bids and RFP's processed	13	40	15
Purchase Orders processed	191	150	160
Annual volume of Purchase Orders processed	\$3,622,374	\$5,000,000	\$4,000,000
Worker's Compensation claims processed	47	30	30

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	546,929	550,332	591,135	606,778	56,446	10.26%
Operating	27,552	44,255	26,721	52,115	7,860	17.76%
Capital/Leases	0	4,900	0	0	-4,900	-100.00%
TOTAL	574,481	599,487	617,856	658,893	59,406	9.91%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	574,481	599,487	617,856	658,893	59,406	9.91%
TOTAL	574,481	599,487	617,856	658,893	59,406	9.91%
 Full-time Positions	 7	 7	 7	 7	 0	 0.00%

Information Technologies



INFORMATION TECHNOLOGIES

1220

DESCRIPTION:

Information Technologies (IT) is the department directed with the responsibilities of purchasing, installing and maintaining the various components of the county's electronic network of hardware and software components. During FY 2008, the GIS Department was consolidated into Information Services and renamed Information Technologies. Realignment in management and staffing were put into place in an effort to revitalize technology initiatives. The Department is broken down into Administration, Networking, GIS, Support and MIS.

Recently, Information Technologies began the process of transforming into a centralized provider of technological support to all agencies claiming the county as its fiscal agent. IT is advised and assisted by three groups, the IT Working Group, GIS Users Group and the Web Committee. A new IT procurement policy went into effect in October of 2007 which placed the responsibility of procuring all hardware and software through Information Technologies. The IT Director is working on updating the Help Desk system in order to handle the anticipated increase in department activity.

MIS continues to maintain the AS400 system supporting major data repositories for offices such as the Treasurer, Commissioner of the Revenue, Human Resources and Finance. A close relationship between *Bright and Associates* and MIS provides recommendations on improving functionality.

GOALS:

- Migrate Internet and E-Mail systems from the School Board to County facilities
- Convert the Board of Supervisors room to a wireless format in technology and connectivity.
- Procure and install a new interactive mapping server with ArcMIS and ArcServer.
- Establish an in-house mobile education and training center; to provide basic GIS training to county staff.
- Refurbish the interface and functionality of the county's web site.
- Migrate existing web services to the new GIS web server.
- Migrate the county's myriad of software systems to a centralized and standardized system of licensing and use.
- Increase the security of the network by establishing separate domains and IP addressing for outlying agencies.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Average # of jobs per day	10	12	12
# of requests per day to correct in-house equipment problems	13	12	20
Average response time for in-house equipment problems	15 minutes-1 hour	5 minutes	30 minutes

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	618,524	876,009	834,731	950,117	74,108	8.46%
Operating	176,999	174,598	194,468	210,589	35,991	20.61%
Capital/Leases	61,463	98,652	207,466	38,152	-60,500	-61.33%
TOTAL	856,986	1,149,259	1,236,665	1,198,858	49,599	4.32%
Revenue:						
Fees	7,009	3,380	4,740	1,500	-1,880	-55.62%
State/Federal	0	0	0	0	0	0.00%
Local	849,977	1,145,879	1,231,925	1,197,358	51,479	4.49%
TOTAL	856,986	1,149,259	1,236,665	1,198,858	49,599	4.32%
 Full-time Positions	 8	 11	 11	 11	 0	 0.00%

OTHER

1224

DESCRIPTION:

This function includes contributions to a variety of organizations, building insurance premiums and other miscellaneous activities not applied to individual budgets.

GOALS:

- To expend proper donation amounts to various community organizations.
- To charge out accurate insurance premiums.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	-94,439	0	0	0	0	0.00%
Operating	1,930,985	2,017,064	2,046,682	1,856,069	-160,995	-7.98%
Capital/Leases	6,242	600	400	600	0	0.00%
TOTAL	1,842,788	2,017,664	2,047,082	1,856,669	-160,995	-7.98%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	5,000	5,000	5,000	5,000	0	0.00%
Local	1,837,788	2,012,664	2,042,082	1,851,669	-160,995	-8.00%
TOTAL	1,842,788	2,017,664	2,047,082	1,856,669	-160,995	-7.98%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

ELECTORAL BOARD

1301

DESCRIPTION:

The Electoral Board of Frederick County is governed according to Title 24.2, Chapter 3, of the Code of Virginia Election Laws. The Electoral Board supervises and coordinates plans for the election schedule of the year, i.e., November general election, town elections in May (every two years), and possible special and primary elections.

The board appoints the election officers for the county, to serve in all elections held within that year. It is the duty of the board to train these officers of election in new legal procedures and record keeping requirements. The board also oversees ballot printing; voting machine programming; sealed ballots; maintain custody of voting records; make determinations on challenged ballots; absentee voting processing; supervise polling places; coordinates with local government and departments in selecting polling places, redistricting and in budgeting.

The Electoral Board appoints the General Registrar and determines the number of Assistant Registrars needed.

GOALS:

- Provide convenient and accessible voting locations and equipment to all voters.
- Comply with the Help America Vote Act (HAVA) and the mandates from the federal and state levels.
- Educate and train Electoral Board, Registrar, election officers, elected officials and citizens on the election conduct and use of Direct Electronic Recording (DRE) voting systems required by HAVA legislation.
- Store, secure and maintain the DRE voting systems, at the least cost to taxpayers.
- Continue to ensure fair and impartial elections within the county.
- Monitor legislation affecting the electoral processes and accessibility.

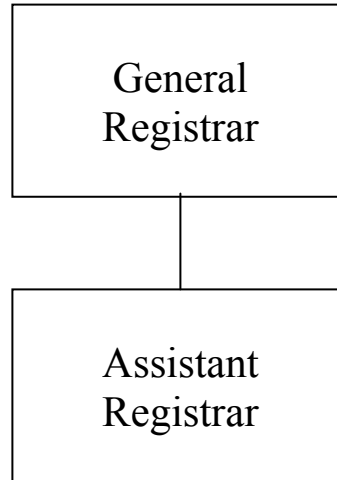
DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted Primary Election for the Republican candidate for the 27th State Senate seat in June 2007.
- A General Election, which included Virginia State Senate, Virginia House of Delegates, Frederick County Constitutional Officers, Frederick County Board of Supervisors and Frederick County School Board was conducted in November 2007.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	37,475	35,302	42,867	36,774	1,472	4.17%
Operating	14,117	24,965	30,216	41,199	16,234	65.03%
Capital/Leases	3,566	6,900	6,970	1,560	-5,340	-77.39%
TOTAL	55,158	67,167	80,053	79,533	12,366	18.41%
Revenue:						
Fees	0	5,000	2,000	0	-5,000	-100.00%
State/Federal	11,399	11,088	12,330	11,532	444	4.00%
Local	43,759	51,079	65,723	68,001	16,922	33.13%
TOTAL	55,158	67,167	80,053	79,533	12,366	18.41%
Full-time Positions	0	0	0	0	0	0.00%

General Registrar



REGISTRAR

1302

DESCRIPTION:

The General Registrar's office is the principal public location provided for the registration of voters for the locality and state wide. The Registrar is responsible for conducting voter registration, promoting public awareness of the voter registration processes, and encouraging citizen participation in the democratic political process through voter registration and seminars. The General Registrar is the official custodian of all records of registered voters and election results in the locality.

There are now in excess of 42,800 registered voters in Frederick County. In the past year, over 3,500 citizens were added to the voter rolls and an additional 2,900 changes to existing registrant files were made. The National Voter Registration Act (NVRA) allows individuals to apply for voter registration at DMV, social assistance agencies, VEC and Game and Inland Fisheries Departments throughout Virginia. This act also allows mail-in voter registration applications. Frederick County was the first county within Virginia to obtain an exemption from Section 5 "preclearance" requirements of the Voting Rights Act (VRA). The county was recognized in 1999 as the first county in the nation to be granted a "bailout" from this oversight requirement. This exemption provides greater freedom in enacting changes to the county's voting issues, while still maintaining its proven record of fair and honest election practices. This office is responsible for all in-person absentee balloting and for issuing, processing and properly accounting for all mailed absentee ballots. The Registrar also provides administrative support to the Electoral Board and assists in the training of election officials.

GOALS:

- Comply with the National Voter Registration Act and Virginia Constitution, in relation to voter registration.
- Expand voter registration opportunities throughout the county.
- Increase registered voter rolls to 46,000.
- Improve Internet web site to be more interactive and informative to the public.
- Conduct General, Special and Primary Elections, as called.
- Continue education of Registrar, Assistant Registrar and Electoral Board in all voting matters and procedures.

PERFORMANCE INDICATORS:

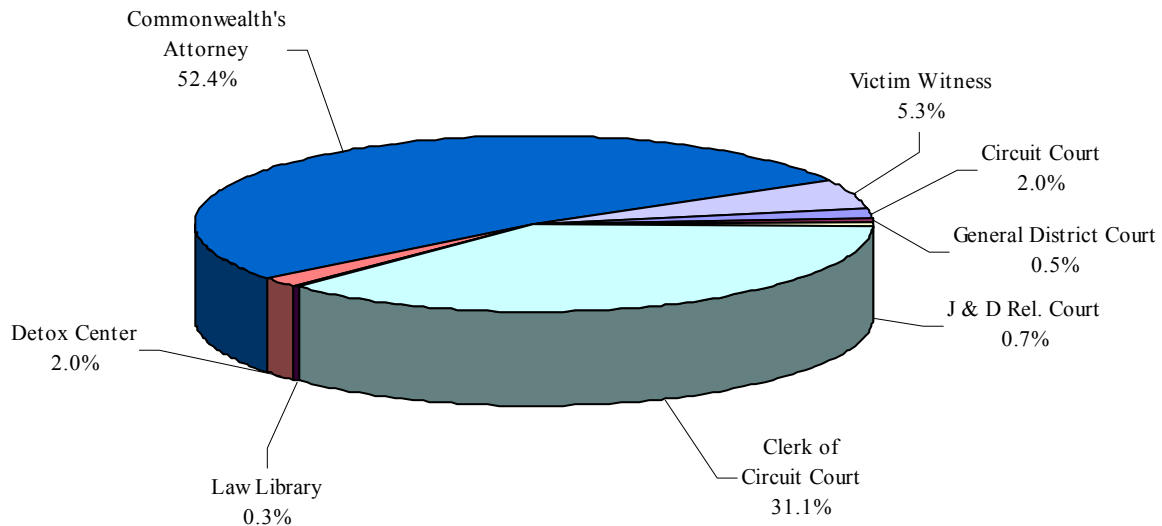
	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# of address and name changes processed	6,400	10,000	9,000
% of eligible population registered	78%	80%	80%

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	119,751	129,544	130,359	136,115	6,571	5.07%
Operating	8,476	14,460	9,118	15,080	620	4.29%
Capital/Leases	2,231	1,560	984	1,560	0	0.00%
TOTAL	130,458	145,564	140,461	152,755	7,191	4.94%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	48,764	50,212	50,714	52,220	2,008	4.00%
Local	81,694	95,352	89,747	100,535	5,183	5.44%
TOTAL	130,458	145,564	140,461	152,755	7,191	4.94%
Full-time Positions	2	2	2	2	0	0.00%

Judicial Administration

	2007 Actual	2008 Budget	2009 Adopted Budget	Increase (Decrease) FY 2008 to FY 2009	
				Amount	%
Circuit Court	\$40,056	\$48,300	\$48,300	\$ 0	0.00%
General District Court	5,939	10,347	10,847	500	4.83%
Juv. & Domestic Rel. Court	8,288	14,850	16,350	1,500	10.10%
Clerk of the Circuit Court	576,593	640,834	872,426	231,592	36.14%
Law Library	6,392	7,200	7,200	0	0.00%
Detox Center	43,600	45,780	48,100	2,320	5.07%
Commonwealth's Attorney	1,121,371	1,172,525	1,241,801	69,276	5.91%
Victim Witness Program	108,582	118,250	125,615	7,365	6.23%
JUDICIAL ADMINISTRATION	\$1,910,821	\$2,058,086	\$2,370,639	\$312,553	15.19%



CIRCUIT COURT

DESCRIPTION:

Frederick County is in the Twenty-sixth Judicial Circuit of Virginia. This Court of Record exercises both original and appellate jurisdiction in all criminal and civil cases. This court has appellate jurisdiction in criminal as well as civil cases when such appeal is authorized by law from the lower courts. Circuit Courts have original jurisdiction over indictments for felonies and over "presentments, information and indictments of misdemeanors," (Code of Virginia). These courts have exclusive original jurisdiction over civil cases where the amount of money involved exceeds \$5,000, (Code of Virginia). Cases appealed from this court are considered by the Supreme Court of Virginia. The Twenty-sixth Circuit has four terms each year.

GOALS:

- Administer justice fairly, according to existing laws.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	40,056	48,300	49,943	48,300	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	40,056	48,300	49,943	48,300	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	40,056	48,300	49,943	48,300	0	0.00%
TOTAL	40,056	48,300	49,943	48,300	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

GENERAL DISTRICT COURT

2102

DESCRIPTION:

The Winchester-Frederick General District Court is in the Twenty-sixth Judicial District of Virginia. It has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions. This office holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$10,000 and under. Programs are being utilized to improve case flow management. This office fully utilizes the state's case management system as well as the financial management system and is interfaced with the Division of Motor Vehicles and with Central Criminal Records Exchange. Progress is continuing in electronically linking the courts with other agencies within the judicial system in order to share information more quickly and to reduce the lag time that exists in keeping records up to date. Public access to court records is enhanced with the provision of terminals for public use. Access is shared with the Jail, Probation Departments, the Commonwealth Attorney's office, the Frederick County Sheriff's Office, Magistrate's Office and the Credit Bureaus. This office is utilizing the Tax Set Off Program and the enhanced Tax Collections Program to collect the delinquent fines and costs. Court files and records are maintained for a ten year period. Video conferencing is utilized between the courtroom, the correctional facility and the magistrate's office. Video bond arraignments are conducted without having to transport prisoners to the courtroom. This has increased public safety and has enhanced and increased coordination and interaction among the judge, jail, court services and the clerk's offices. Case management is also available on the court's website. Attorneys and the public can access case information from a personal computer.

GOALS:

- Resolve disputes justly.
- Conduct all proceedings in an expeditious and fair manner, applying the rules of the law.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease	
					FY 2008 App. Amount	To FY 2009 %
Costs:						
Personnel	0	245	0	245	0	0.00%
Operating	3,305	6,102	3,971	6,102	0	0.00%
Capital/Leases	2,634	4,000	2,316	4,500	500	12.50%
TOTAL	5,939	10,347	6,287	10,847	500	4.83%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	5,939	10,347	6,287	10,847	500	4.83%
TOTAL	5,939	10,347	6,287	10,847	500	4.83%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

JUVENILE AND DOMESTIC RELATIONS COURT

2105

DESCRIPTION:

The Juvenile and Domestic Relations District Court has jurisdiction in matters involving delinquents, juveniles, and children and families in need. Juvenile courts differ from other courts in their duty to protect the confidentiality of all juveniles coming before the court, and in their statutory mission to rehabilitate or treat, rather than simply punish, those who come before the court. The welfare of the child and the family is a paramount concern in the court's proceedings, as are safety of the community and the rights of victims. Juvenile courts have the same requirements and procedures and provide the same safeguards as other courts in the court system. This court does not conduct jury trials. All cases are heard by a judge.

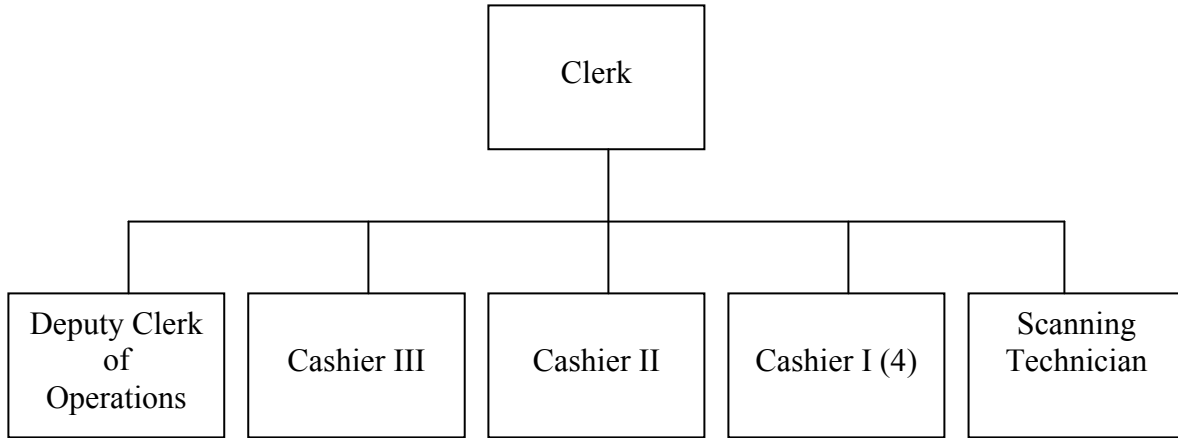
GOALS:

- Perform the duties of this court as prescribed by statute and policy and also by procedures set as guidelines for this court by the Office of the Executive Secretary of the Supreme Court of Virginia.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	2,140	1,500	0	1,500	0	0.00%
Operating	3,435	6,850	3,889	9,350	2,500	36.50%
Capital/Leases	2,713	6,500	4,956	5,500	-1,000	-15.38%
TOTAL	8,288	14,850	8,845	16,350	1,500	10.10%
Revenue:						
Fees	3,003	1,000	2,879	1,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	5,285	13,850	5,966	15,350	1,500	10.83%
TOTAL	8,288	14,850	8,845	16,350	1,500	10.10%
Full-time Positions	0	0	0	0	0	0.00%

Clerk of the Circuit Court



CLERK OF THE CIRCUIT COURT

2106

DESCRIPTION:

The Clerk of the Circuit Court is an office required by the Virginia Constitution. This office is the official custodian of all Court records, including Civil Law and Criminal aspects. Instruments recorded for preservation include real estate deeds, deeds of trust, judgments, probating of wills, issuance and filing of marriage licenses and passport processing. The Clerk is empowered to certify the qualification of local candidates for public office, to swear-in elected public officials and the taking of bonds when required. All of the permanent records are scanned on a continual basis and are securely stored in the Virginia State Library in Richmond, Virginia. This office assists the public to find their deeds to real estate and maintains the records of the county, which include Wills, Deeds, Deeds of Trust, Rights of Way, Financing Statements, Termination Statements, Judgments, Marriage Licenses, Divorces, Adoptions, Criminal Cases, Law Suits, Partnerships and Fictitious Name Certificates, Service Discharges, Special Commissioner Bonds, Guardian Bonds and Elected Official Bonds.

GOALS:

- Efficiently conduct the activities that are governed by the State.
- Make the office available to the citizens of Frederick County and assist them when necessary.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease	
					FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	506,182	548,357	534,999	579,579	31,222	5.69%
Operating	53,567	82,477	188,780	282,877	200,400	242.98%
Capital/Leases	16,844	10,000	23,028	10,000	0	0.00%
TOTAL	576,593	640,834	746,807	872,456	231,622	36.14%
Revenue:						
Fees	576,593	640,834	746,807	872,456	231,622	36.14%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	576,593	640,834	746,807	872,456	231,622	36.14%
Full-time Positions	9	9	9	9	0	0.00%

LAW LIBRARY

2108

DESCRIPTION:

The Law Library is located on the third floor of the Frederick/Winchester Judicial Center and is maintained by the Circuit Court Judges' Secretary. The Law Library provides legal library service and reference assistance for the benefit of the judiciary, practicing attorneys and the general public.

GOALS:

- Provide legal reference assistance to library patrons.
- Maintain inventory and preserve the physical collection of legal materials.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	6,392	7,200	6,234	7,200	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	6,392	7,200	6,234	7,200	0	0.00%
Revenue:						
Fees	6,235	7,200	6,234	7,200	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	157	0	0	0	0	0.00%
TOTAL	6,392	7,200	6,234	7,200	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

DETOX CENTER

2111

DESCRIPTION:

This function consists of the local contribution to Division of Court Services for the diversion of public inebriates in the Detox Center.

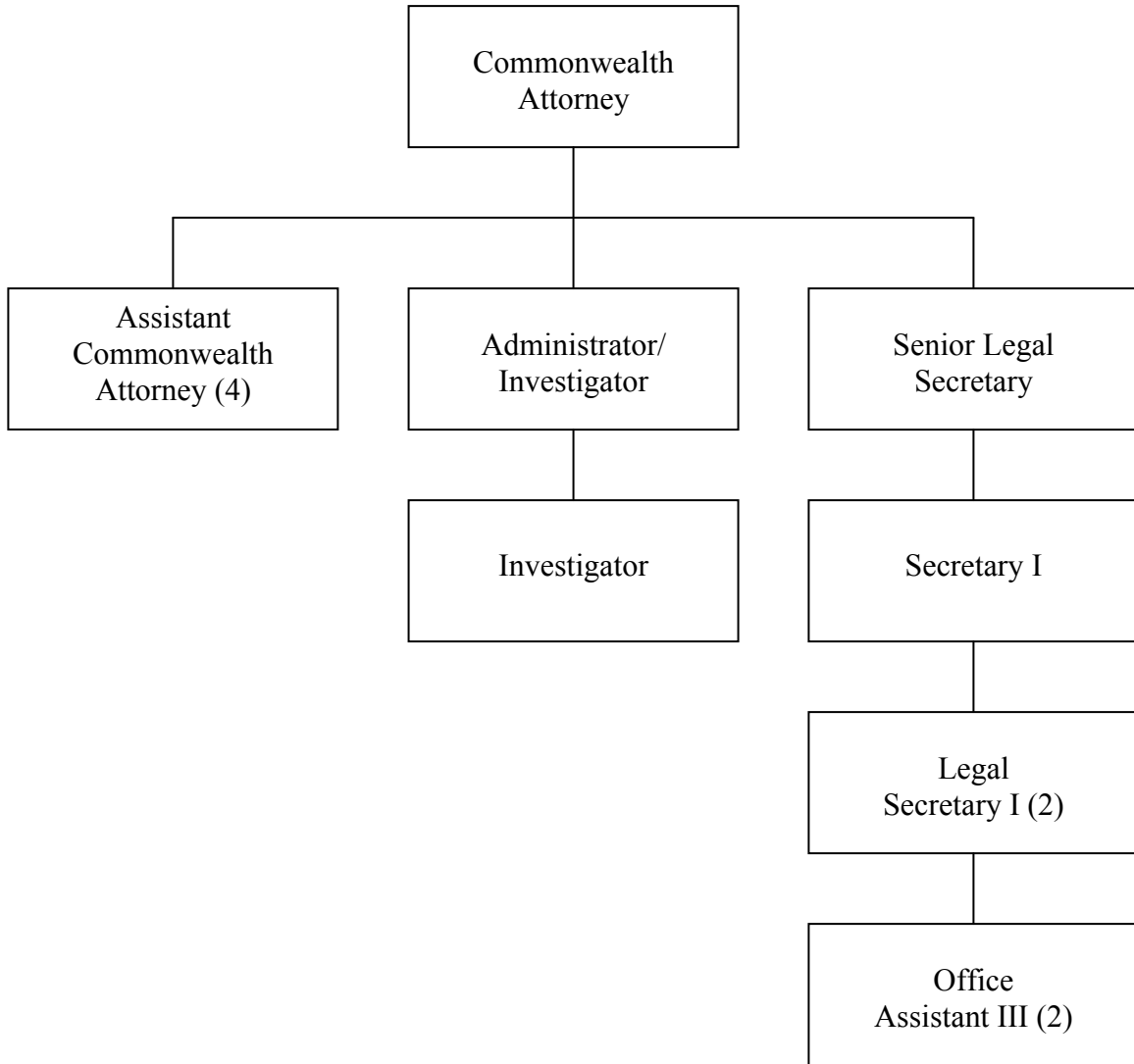
GOALS:

- Allocate Frederick County's fair share of the Detox Center.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	43,600	45,780	45,780	48,100	2,320	5.07%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	43,600	45,780	45,780	48,100	2,320	5.07%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	43,600	45,780	45,780	48,100	2,320	5.07%
TOTAL	43,600	45,780	45,780	48,100	2,320	5.07%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

Commonwealth Attorney



COMMONWEALTH'S ATTORNEY

2201

DESCRIPTION:

The Commonwealth Attorney is an elected legal counselor and is responsible for enforcement of State laws and County ordinances. This enforcement is affected through the prosecution of criminal activity in the Court structure. This office is responsible for investigation, preparation and litigation of a wide range of cases. Cases are handled by the Commonwealth Attorney's staff in the Circuit Court, the County Juvenile and Domestic Relations Court and in the Supreme Court of Virginia. While not required by law, Frederick County's Commonwealth Attorney serves as legal counsel to the governing body of the county. This office provides legal advice when requested by various county boards.

GOALS:

- Provide the citizens of Frederick County with the most effective prosecution of criminal cases that is possible.
- Counsel and consult with law enforcement and other county officials.

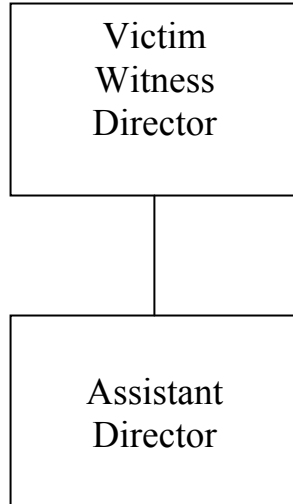
PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Caseload Circuit Court	2,174	1,925	2,284
Caseload General District Court	30,688	29,000	32,222
Caseload Juvenile & Domestic Relations Court	5,952	7,473	6,250

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	1,078,575	1,091,210	1,171,289	1,167,766	76,556	7.02%
Operating	37,511	69,655	41,542	70,255	600	0.86%
Capital/Leases	5,285	11,660	3,600	3,780	-7,880	-67.58%
TOTAL	1,121,371	1,172,525	1,216,431	1,241,801	69,276	5.91%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	371,939	385,000	451,450	405,000	20,000	5.19%
Local	749,432	787,525	764,981	836,801	49,276	6.26%
TOTAL	1,121,371	1,172,525	1,216,431	1,241,801	69,276	5.91%
Full-time Positions	11	11	11	13	2	18.18%

Victim/Witness Program



VICTIM WITNESS PROGRAM

2202

DESCRIPTION:

The Frederick County Victim/Witness Program performs professional work to alleviate the trauma of victimization and encourage crime victims and witnesses to cooperate with and participate in the criminal justice system by explaining its complexities and providing specialized counseling or social services or referral to such services. This office also provides information and direction in applying for services available, including benefits from the Division of Crime Victims' Compensation. This office is the liaison between the Commonwealth Attorney's Office and victim/witnesses of crime. The Victim/Witness Program also provides service to the Juvenile and Domestic, General District and Circuit Courts as well as participates and advocates for victims and witnesses of violent crime in Frederick County. This program is one of a handful of programs that monitor, collect and distribute restitution for all three judicial courts in Frederick County.

GOALS:

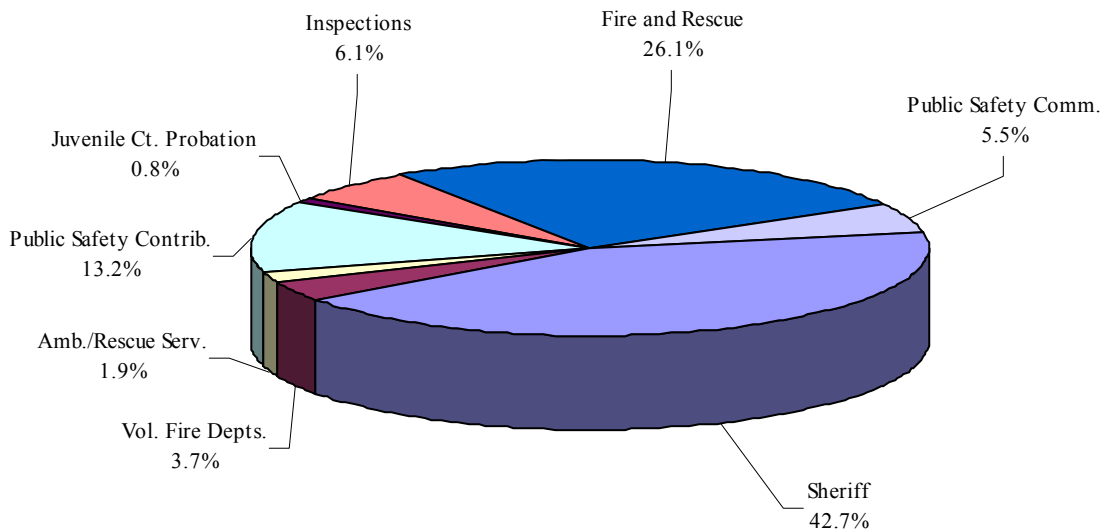
- Continue to provide services to crime victims and witnesses in Frederick County.
- Participate and assist victims in filing for financial assistance.
- Collect, distribute and monitor all restitution in Frederick County.
- Monitor services and assist victims through the judicial system by acting as an advocate and liaison between the Commonwealth Attorney's Office and victims/witnesses.

BUDGET SUMMARY:

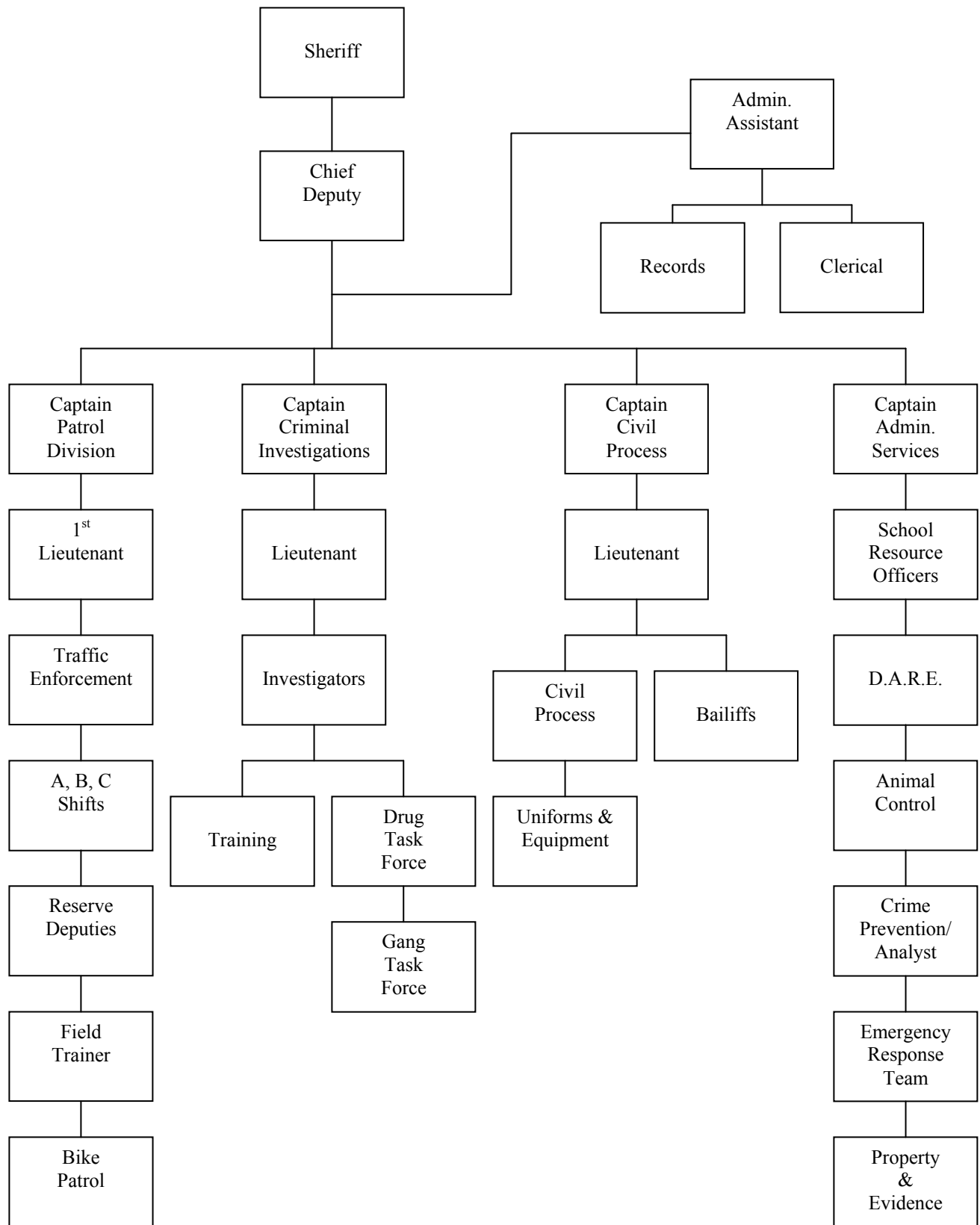
	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	100,504	108,325	106,607	115,690	7,365	6.80%
Operating	8,078	9,925	5,272	9,925	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	108,582	118,250	111,879	125,615	7,365	6.23%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	98,258	110,835	100,691	114,853	4,018	3.63%
Local	1,123	7,415	11,188	10,762	3,347	45.14%
TOTAL	99,381	118,250	111,879	125,615	7,365	6.23%
Full-time Positions	2	2	2	2	0	0.00%

Public Safety

	2007 Actual	2008 Budget	2009 Adopted Budget	Increase (Decrease) FY 2008 to FY 2009	
				Amount	%
Sheriff	\$9,297,844	\$9,567,289	\$10,276,611	\$709,322	7.41%
Volunteer Fire Departments	763,126	800,534	888,354	87,820	10.97%
Ambulance & Rescue Service	409,648	415,979	450,188	34,209	8.22%
Public Safety Contributions	2,412,908	2,881,502	3,180,081	298,579	10.36%
Juvenile Court Probation	192,167	178,452	184,206	5,754	3.22%
Inspections	1,436,652	1,517,695	1,457,728	-59,967	-3.95%
Medical Examiner - Coroner	810	1,200	0	-1,200	-100.00%
Fire and Rescue	5,754,750	5,883,454	6,284,898	401,444	6.82%
Public Safety Communications	935,345	1,256,284	1,330,408	74,124	5.90%
PUBLIC SAFETY	\$21,203,250	\$22,502,389	\$24,052,474	\$1,550,085	6.89%



Sheriff



SHERIFF

3102

DESCRIPTION:

The Frederick County Sheriff's Office is comprised of four sections: Patrol Division, Investigative Division, Court Security/Civil Process and Administrative Services. The Patrol Division is responsible for answering calls for service, doing initial investigations of criminal complaints and patrolling the streets and highways for traffic violations. Additionally, each shift is responsible for business checks, serving warrants, responding to alarms, handling Temporary Detention orders, Emergency Protective Orders and preparing cases and presenting evidence in Court. K-9 handlers and their dogs also fall under the Patrol Division. The K-9's are trained to perform various duties to include narcotics detection, bomb or explosive detection and attack and tracking work. The Investigation Division handles all major felony cases and the more serious and violent misdemeanor cases, in addition to special investigations into drugs, gangs, child pornography, child sexual abuse child physical abuse, white collar crime, computer crimes and fraud. The Court Security section is responsible for providing security for the Circuit Court, General District Court and Juvenile and Domestic Relations District Court. Civil Process is responsible for the serving of all civil papers within Frederick County. These include witness subpoenas, warrants in debt, garnishments, levies, trespass notices, not only issued by Frederick County courts but by other courts from around the state and other states. Administrative Services responsibilities include supervising and scheduling School Resource Officers and the DARE Officer, supervising and overseeing the duties of the Animal Control Officers, maintaining all grants and researching and applying for new grants and maintaining the Standard Operating Procedures and General Orders for the Sheriff.

GOALS:

- Provide the citizens of Frederick County a safe and secure community.
- Strengthen school security by advancing student, teacher and administrator relationships through the cooperative effort of the school resource and dare officers and educational programs.
- Educate and implement programs and resources to handle the threat of gang influences in the community.
- Provide the best service to citizens who've been victimized and provide the necessary evidence to prosecute suspects to the fullest extent of the law.
- Provide tools and resources to enhance the ability to conduct criminal investigations.

PERFORMANCE INDICATORS:

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual
Law Enforcement Calls for Service	51,774	55,872	62,773
# of Warrants Served	4,061	4,440	4,604
# of Criminal Arrests	2,588	3,123	3,494
# of Citations Issued	6,648	4,107	6,222
# of Cases Reported	3,686	4,302	4,910
# of Civil Papers Served	17,460	18,410	19,669

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	7,715,754	8,119,114	8,793,758	8,878,861	759,747	9.36%
Operating	981,504	1,048,297	1,100,215	1,377,440	329,143	31.40%
Capital/Leases	600,586	399,878	1,261,129	20,310	-379,568	-94.92%
TOTAL	9,297,844	9,567,289	11,155,102	10,276,611	709,322	7.41%
Revenue:						
Fees	319,768	428,188	444,612	388,077	-40,111	-9.37%
State/Federal	2,665,093	2,567,826	2,868,232	2,845,400	277,574	10.81%
Local	6,312,983	6,571,275	7,842,258	7,043,134	471,859	7.18%
TOTAL	9,297,844	9,567,289	11,155,102	10,276,611	709,322	7.41%
 Full-time Positions	 119	 123.5	 126.5	 126.5	 3	 2.43%

VOLUNTEER FIRE DEPARTMENTS

3202

DESCRIPTION:

The purpose of this expenditure activity is to provide contributions to the eleven volunteer fire companies which serve Frederick County. The contribution is used by the fire company to support their mission of providing fire protection to the residents of their service area. Each volunteer company provides an annual financial statement to the county as evidence of expenses incurred. The governing body of the county recognizes the invaluable contributions made to the community by our volunteer fire companies.

GOALS:

- Provide fair and accurate contributions to the county fire departments.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	25,982	31,423	26,761	31,423	0	0.00%
Operating	737,144	769,111	834,186	856,931	87,820	11.42%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	763,126	800,534	860,947	888,354	87,820	10.97%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	138,373	163,916	175,927	175,927	12,011	7.33%
Local	624,753	636,618	685,020	712,427	75,809	11.91%
TOTAL	763,126	800,534	860,947	888,354	87,820	10.97%
Full-time Positions	0	0	0	0	0	0.00%

AMBULANCE AND RESCUE SERVICE

3203

DESCRIPTION:

This expenditure activity is to provide contributions to the ten rescue squads which serve Frederick County. The contribution is used by the rescue squads to support their mission of providing Emergency Medical Services to the residents of their service area. Each volunteer company provides an annual financial statement to the county as evidence of expenses incurred. The governing body of the county recognizes the invaluable contributions made to the community by our volunteer rescue squads.

GOALS:

- Provide fair and accurate contributions to the county rescue squad companies.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease	
					FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	409,648	415,979	419,001	450,188	34,209	8.22%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	409,648	415,979	419,001	450,188	34,209	8.22%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	62,014	58,812	69,224	69,224	10,412	17.70%
Local	347,634	357,167	349,777	380,964	23,797	6.66%
TOTAL	409,648	415,979	419,001	450,188	34,209	8.22%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

PUBLIC SAFETY CONTRIBUTIONS

3301

DESCRIPTION:

This department contains the contributions to the Northwestern Regional Adult Detention Center and the Juvenile Detention Center.

These allocations were previously within the General Government Administration section but have been moved to the Public Safety section for more accurate accountability.

GOALS:

- Allocate Frederick County's share of the Adult Detention Center and Juvenile Detention Center.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	2,412,908	2,881,502	2,881,502	3,180,081	298,579	10.36%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	2,412,908	2,881,502	2,881,502	3,180,081	298,579	10.36%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	2,412,908	2,881,502	2,881,502	3,180,081	298,579	10.36%
TOTAL	2,412,908	2,881,502	2,881,502	3,180,081	298,579	10.36%
Full-time Positions	0	0	0	0	0	0.00%

Juvenile Court Probation

Intensive
Supervision
Officer (2)

JUVENILE COURT PROBATION

3303

DESCRIPTION:

The 26th District Court Service Unit is comprised of eight jurisdictions. Those jurisdictions are: Frederick County, City of Winchester, Clarke County, Warren County, Shenandoah County, Page County, Rockingham County and the City of Harrisonburg. The Court Service Unit is responsible for providing 24-hour intake services for juveniles charged with delinquent offenses. Intake is also provided for domestic relations cases. This office also conducts pre/post sentencing investigations for youth before the court as well as supervising those youth on probation or parole. For each youth on supervision, this office develops an individualized service plan with measurable objectives and strategies for achieving those goals. This office also provides supervision for other youth before the court when the court orders them to do specific tasks.

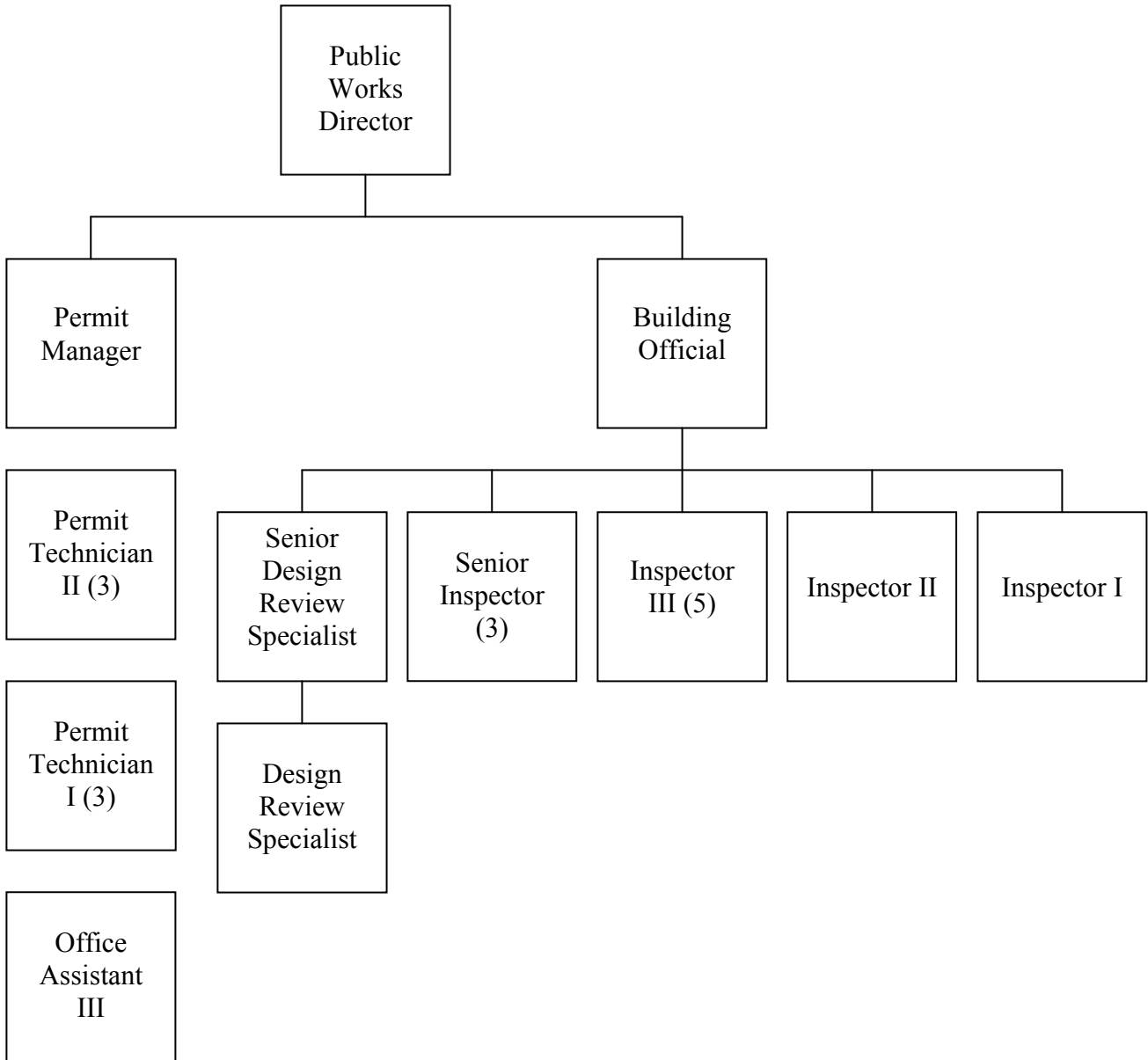
GOALS:

- To supervise clients referred for service and monitor compliance with court orders.
- To change client's unacceptable behavior through use of individual, group and family counseling; providing or coordinating these services when appropriate.
- To rehabilitate those individuals, whose situation has resulted in their being committed to the Department of Juvenile Justice, through the use of academic, vocational and therapeutic programs.
- To protect the community via confinement of those individuals determined to be a threat to public safety.
- To develop programs and resources designed to better meet the needs of the client and the community served.
- To function in an above average manner in the areas of probation and aftercare supervision, intake, support enforcement, community service diversion and restitution facilitation.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	87,701	96,484	94,355	110,403	13,919	14.43%
Operating	101,952	78,968	67,344	73,803	-5,165	-6.54%
Capital/Leases	2,514	3,000	2,057	0	-3,000	-100.00%
TOTAL	192,167	178,452	163,756	184,206	5,754	3.22%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	179,381	178,452	163,756	174,896	-3,556	-1.99%
Local	12,786	0	0	9,310	9,310	100.00%
TOTAL	192,167	178,452	163,756	184,206	5,754	3.22%
Full-time Positions	2	2	2	2	0	0.00%

Inspections



INSPECTIONS

3401

DESCRIPTION:

The primary function of the Inspections Department is to administer provisions of the State Building and Local Land Development Codes. The Building and Inspections Department currently provides inspections for residential, commercial and industrial in the fields of general building, plumbing, mechanical, and electrical and the enforcement of the provisions of the property maintenance code on existing structures. During FY 06/07, the Inspections Department performed 28,625 inspections and issued 7,474 permits.

GOALS:

- Train new staff members and utilize part-time help to offset increased work load and to decrease the inspection response time.
- Train and certify staff on Property Maintenance Inspections due to changes in Chapter 54 of the Frederick County Maintenance Code.
- Complete automated scheduling system.
- Expand on systems for wireless connection of handheld units and capabilities to download information from remote locations.
- Install scanning of documents with storage including plan storage.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# of Permits Issued	7,474	10,000	7,000
# of Inspections Performed	28,625	33,600	28,000

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	1,297,054	1,374,746	1,362,212	1,346,211	-28,535	-2.08%
Operating	95,498	125,174	72,407	111,517	-13,657	-10.91%
Capital/Leases	44,100	17,775	13,974	0	-17,775	-100.00%
TOTAL	1,436,652	1,517,695	1,448,593	1,457,728	-59,967	-3.95%
Revenue:						
Fees	1,436,652	1,517,695	1,137,440	1,075,000	-442,695	-29.17%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	311,153	382,728	382,728	100.00%
TOTAL	1,436,652	1,517,695	1,448,593	1,457,728	-59,967	-3.95%
 Full-time Positions	 23	 23	 22	 21	 -2	 -8.00%

MEDICAL EXAMINER

3503

DESCRIPTION:

This activity is funded to provide payment to Coroners. The Commonwealth of Virginia reimburses the county 60% of this cost.

For FY 2009, this expense has been included in the Sheriff's Office budget.

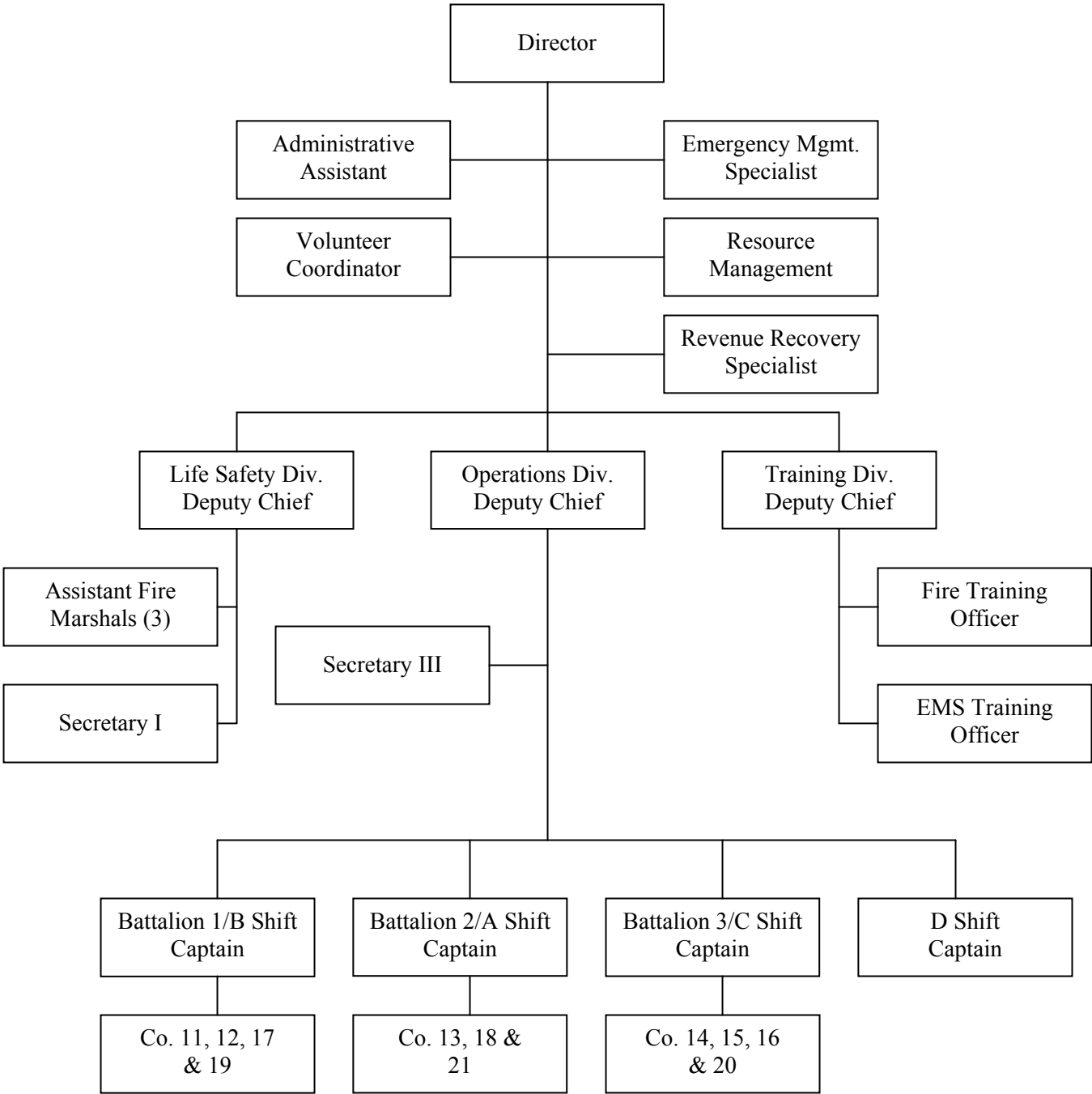
GOALS:

- Provide accurate payment to Coroners.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	810	1,200	220	0	0	-100.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	810	1,200	220	0	0	-100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	800	600	110	0	0	-100.00%
Local	10	600	110	0	0	-100.00%
TOTAL	810	1,200	220	0	0	-100.00%
Full-time Positions	0	0	0	0	0	0.00%

Fire and Rescue



FIRE AND RESCUE

3505

DESCRIPTION:

The Fire and Rescue Department consists of eleven volunteer fire and rescue companies operated by approximately 186 operational volunteer personnel, supported by 74 uniform career staff and five office staff. The agency coordinates with our volunteer companies to deliver firefighting and emergency medical services within Frederick County. Nine companies provide advanced life support emergency medical service at the cardiac/paramedic level, one provides advanced life support emergency medical service at the enhanced level and one provides basic life support level emergency medical services. The Fire and Rescue Department is divided into four Divisions. The Operations Division is responsible for emergency service delivery, hazardous materials and disaster response and mitigation, emergency services planning and coordinating the service delivery of the volunteer fire and rescue companies. The Life Safety Division provides fire prevention, fire investigation, fire protection system plans review and inspection and public education for the entire county. The Training Division provides planning, development and coordination of all training programs for both volunteer and career personnel for the entire county and oversees the Career Development Program. The EM Division is responsible for disaster preparedness, response and coordination, mitigation and recovery.

GOALS:

- In conjunction with the volunteer coordinator and each volunteer fire & rescue department, actively continue to recruit and retain fire and rescue volunteers from Frederick County.
- Provide a public education program for all citizens within Frederick County, especially children and the elderly.
- Institute a fire inspection program to allow fire station personnel to conduct annual fire safety inspections of institutional, commercial and multi-family occupancies to enhance and protect the property and the lives of our citizens and visitors.
- Continue to work towards the establishment of standard operational procedures to be utilized countywide in conjunction with each volunteer fire and rescue company, the volunteer association and the career department.
- Continue the process to develop future fire & rescue stations within the Comprehensive Plan based on projected service demands and response times.
- Develop a Comprehensive GIS program within the Fire & Rescue Department to assist responders in all emergencies and provide response data necessary for future development of the fire and rescue system.
- Continue to support the high school EMT and fire programs within the public school system curriculum to aid in the early development and recruitment of new personnel.

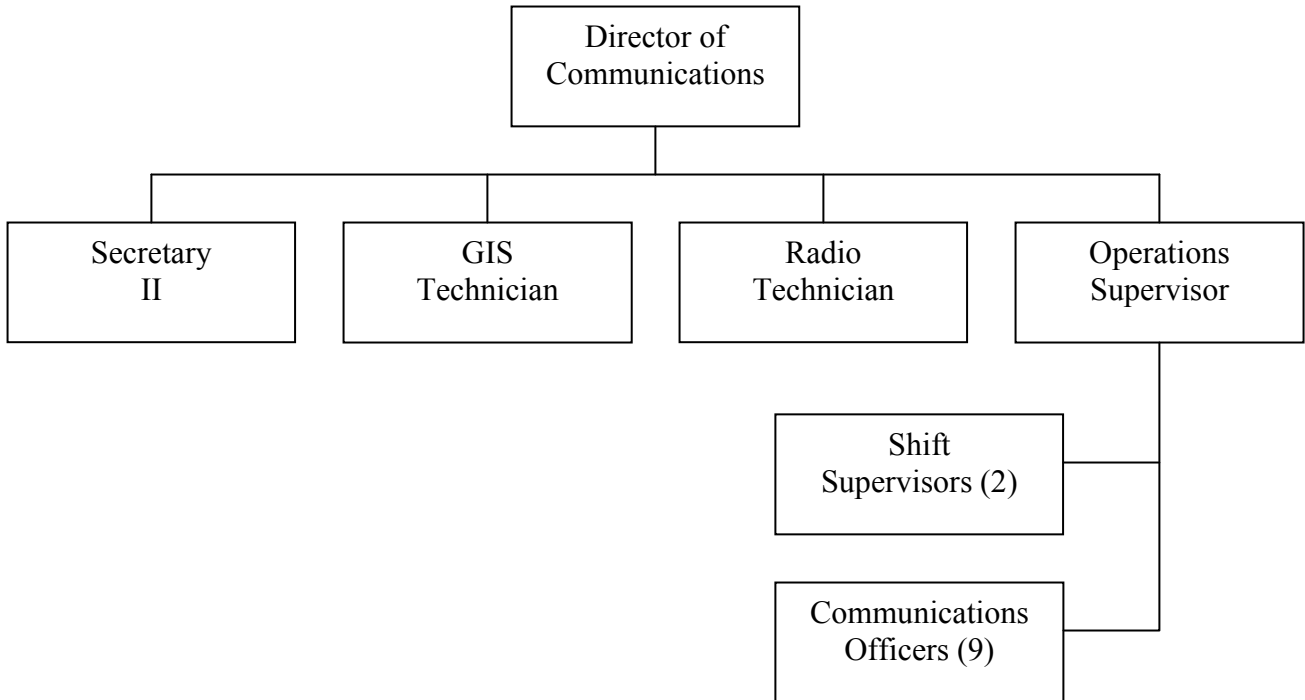
PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Minorities/women hired	2	2	2
Fire related deaths – civilian	2	0	1
Fire related deaths – fire service	0	0	0
Percent fire protection plans processed in three days or less	34%	5%	42%

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	4,910,078	5,189,720	5,371,577	5,729,292	539,572	10.40%
Operating	355,033	548,934	490,344	544,728	-4,206	-0.77%
Capital/Leases	489,639	144,800	46,912	10,878	-133,922	-92.49%
TOTAL	5,754,750	5,883,454	5,908,833	6,284,898	401,444	6.82%
Revenue:						
Fees	11,404	18,797	10,254	29,950	11,153	59.33%
State/Federal	0	0	49,985	0	0	0.00%
Local	5,743,346	5,864,657	5,848,594	6,254,948	390,291	6.65%
TOTAL	5,754,750	5,883,454	5,908,833	6,284,898	401,444	6.82%
Full-time Positions	77	79.5	79.5	80.5	1	1.26%

Public Safety Communications



PUBLIC SAFETY COMMUNICATIONS

3506

DESCRIPTION:

The Department of Public Safety Communications is responsible for the operation of the Frederick County Communications Center. The Center provides E-911 service, emergency medical and pre-arrival instructions to the citizens of Frederick County. The Center dispatches all emergency requests for Frederick County fire/rescue and emergency and non-emergency requests for Frederick County Sheriff's Office. The Center is an after hours answering point for county services, including the Sanitation Authority, Social Services, VDOT, Juvenile Intake and Probation/Parole. The Center performs coordination of mutual aid and services to other jurisdictions. The Center handles warrant entry and records retention for entries into the Virginia Criminal Information Network and the National Criminal Information Center.

GOALS:

- Maintain a high degree of reliability within the communications network to enhance safety of field personnel and to deliver the most effective service possible to the citizens of Frederick County.
- Complete new microwave system to reduce the Center's dependability on hard wiring infrastructure provided by the local telephone company.
- Continue to work with cellular companies as they become compliant with Phase II requirements.
- Assist with implementation of Reverse 911 System within the county.

PERFORMANCE INDICATORS:

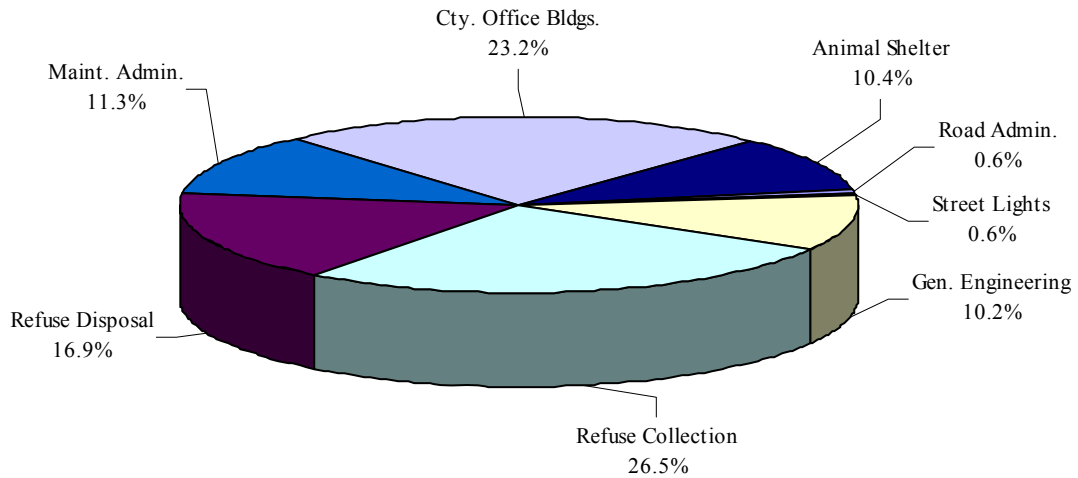
	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Total calls for service – Fire and EMS	9,270	10,165	9,735
Total calls for service – Police	62,773	68,028	65,915

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	675,327	849,694	801,846	943,798	94,104	11.08%
Operating	194,056	352,035	208,175	349,614	-2,421	-0.69%
Capital/Leases	65,962	54,555	191,668	36,996	-17,559	-32.19%
TOTAL	935,345	1,256,284	1,201,689	1,330,408	74,124	5.90%
Revenue:						
Fees	300,372	599,110	516,471	0	-599,110	-100.00%
State/Federal	52,415	46,536	329,895	51,976	5,440	11.69%
Local	582,558	610,638	355,323	1,278,432	667,794	109.36%
TOTAL	935,345	1,256,284	1,201,689	1,330,408	74,124	5.90%
 Full-time Positions	 14	 15	 16	 16	 1	 6.67%

Public Works

	2007 Actual	2008 Budget	2009 Adopted Budget	Increase (Decrease) FY 2008 to FY 2009	
				Amount	%
Road Administration	\$19,946	\$30,475	\$30,475	\$ 0	0.00%
Street Lights	24,304	30,340	30,340	0	0.00%
General Engineering	447,808	487,669	503,312	15,643	3.21%
Refuse Collection	1,131,533	1,510,084	1,304,139	-205,945	-13.64%
Refuse Disposal	769,676	832,320	830,304	-2,016	-0.24%
Litter Control	1,278	13,950	15,120	1,170	8.39%
Maintenance Administration	266,084	424,055	556,704	132,649	31.28%
County Office Buildings	622,576	1,126,344	1,145,238	18,894	1.68%
Animal Shelter	336,721	447,356	510,905	63,549	14.21%
PUBLIC WORKS	\$3,619,926	\$4,902,593	\$4,926,537	\$23,944	0.49%



ROAD ADMINISTRATION

4102

DESCRIPTION:

This budget is used to administer small road projects and street sign maintenance. A large volume of existing street signs require replacement due to theft, vandalism or damage incurred from vehicular accidents. This department currently maintains over 3,000 street sign units throughout Frederick County.

GOALS:

- Maintain current street signage in Frederick County.
- Provide emergency road repairs for county-owned roads and road surfaces.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# of street signs to maintain	3,200	3,200	3,200
# of street signs replaced	152	200	200

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	Amount	%
Costs:							
Personnel	0	0	0	0	0		0.00%
Operating	19,946	30,475	23,136	30,475	0		0.00%
Capital/Leases	0	0	0	0	0		0.00%
TOTAL	19,946	30,475	23,136	30,475	0		0.00%
Revenue:							
Fees	4,615	2,000	1,848	2,000	0		0.00%
State/Federal	0	0	0	0	0		0.00%
Local	15,331	28,475	21,288	28,475	0		0.00%
TOTAL	19,946	30,475	23,136	30,475	0		0.00%
 Full-time Positions	 0	 0	 0	 0	 0		 0.00%

STREET LIGHTS

4104

DESCRIPTION:

Street lighting service has been provided for Fredericktowne and Green Acres subdivisions in Frederick County. The expenditure is the direct cost of electricity. The County Administrator's office has direct responsibility over this activity.

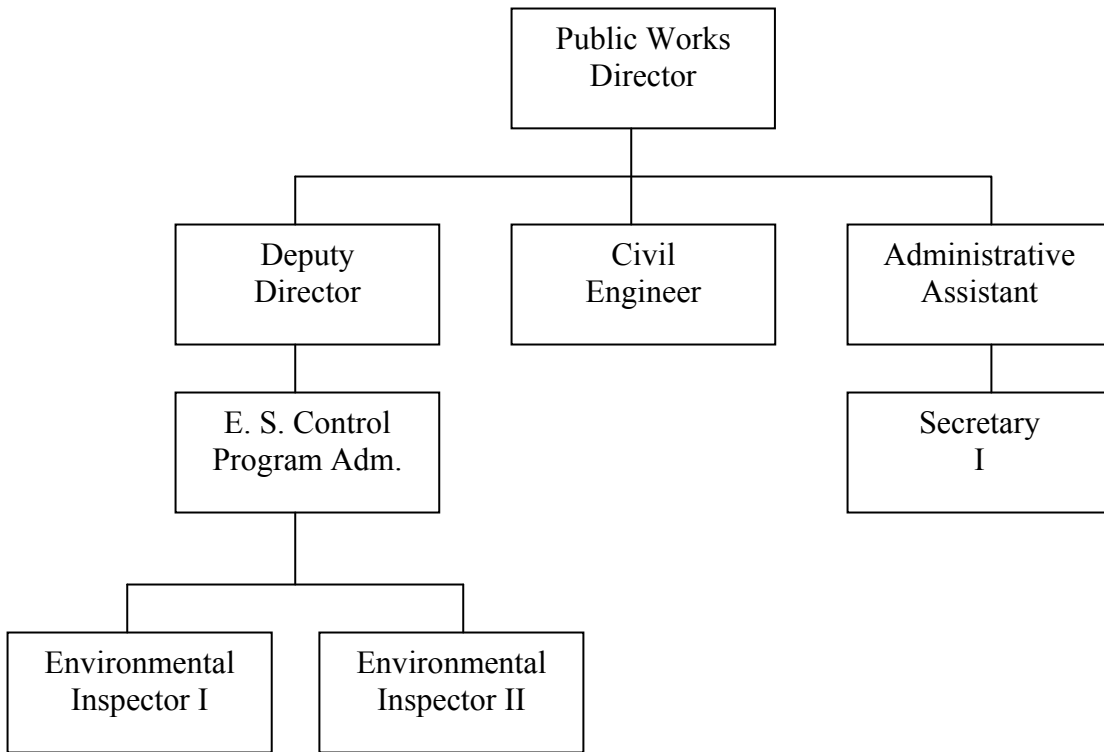
GOALS:

- Provide street lighting to the contracted neighborhoods.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	24,304	30,340	24,188	30,340	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	24,304	30,340	24,188	30,340	0	0.00%
Revenue:						
Fees	24,304	30,340	24,188	30,340	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	24,304	30,340	24,188	30,340	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

General Engineering



GENERAL ENGINEERING

4201

DESCRIPTION:

Engineering is under the direct supervision of the Director of Public Works who also serves as the County Engineer. Engineering is responsible for design reviews related to site plans, subdivision plans and structural designs. Engineering is also responsible for managing capital improvement projects such as new buildings, roads and storm water detention structures. Citizen complaints related to storm water issues are also the responsibility of Engineering, as well as administering the erosion and sediment control program for the county. The Engineering Department inspects structural problems related to county owned buildings, bridges or dams, coordinates the design of new landfill expansions and inspects new landfill construction. The department also assists the Planning Department in assessing bonds and letters of credit.

GOALS:

- Manage capital improvement projects such as new buildings, building renovations, roads and stormwater detention structures.
- Respond to citizen complaints related to stormwater problems.
- Inspect structural problems related to county-owned buildings, bridges or dams.
- Coordinate design of new landfill expansion and inspect new landfill construction.
- Review site, subdivision and erosion and sediment control plans.
- Oversee erosion and sediment control program for the county.
- Assist Planning Department in assessing bond and letter of credit amounts.

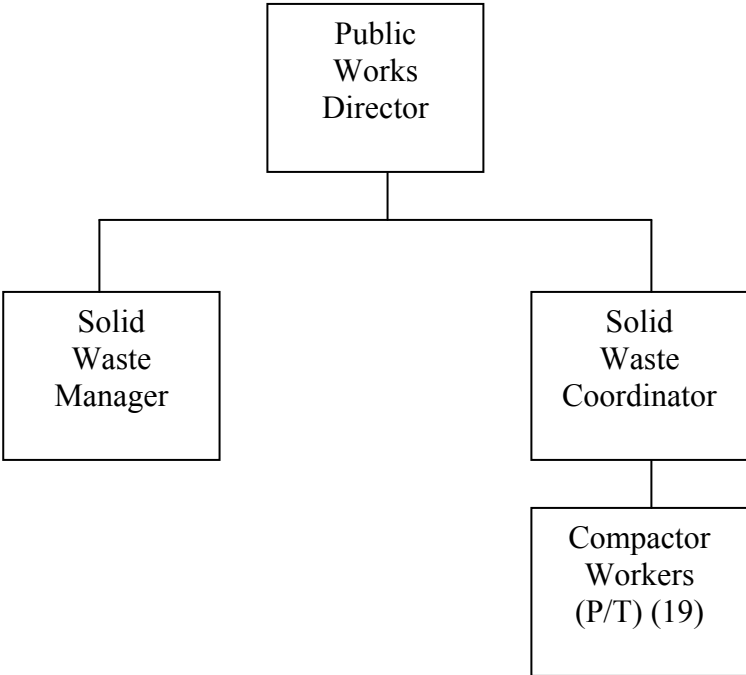
DEPARTMENTAL ACCOMPLISHMENTS:

- Performed over 370 first submittal and 338 second submittal reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permit applications.
- Issued 645 land disturbance permits for commercial/industrial projects, subdivisions, single family and multi-family dwellings.
- Maintained “consistent” rating from Virginia Department of Conservation and Recreation for erosion/sediment control program.
- Assisted the Inspections Department by reviewing over 750 residential permit applications to determine if detailed site plan was necessary.
- Coordinated numerous designs and permit modifications at the landfill..

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	380,174	431,371	447,827	458,444	27,073	6.28%
Operating	45,187	52,498	28,594	44,868	-7,630	-14.53%
Capital/Leases	22,447	3,800	15,900	0	-3,800	-100.00%
TOTAL	447,808	487,669	492,321	503,312	15,643	3.21%
Revenue:						
Fees	152,160	220,000	117,514	170,000	-50,000	-22.73%
State/Federal	0	0	0	0	0	0.00%
Local	295,648	267,669	374,807	333,312	65,643	24.52%
TOTAL	447,808	487,669	492,321	503,312	15,643	3.21%
 Full-time Positions	 6	 7	 7	 7	 0	 0.00%

Refuse Collection



REFUSE COLLECTION

4203

DESCRIPTION:

Refuse Collection is a contractual service provided to the county by an approved hauler through an 18-month, option-to-renew contract. Refuse collection service is the collection and removal of Frederick County municipal solid waste from all county compactor and container sites. This service is also extended to all schools, parks, libraries and other municipal facilities within Frederick County. The county owns or leases the sites and provides the labor and supervision necessary to maintain their appearance and function. The county provides and maintains the actual compactor and container equipment. The refuse hauler provides the dumpster units located at two sites in the western end of the county.

GOALS:

- Minimize the number of pulls from compactor sites.
- Maximize compaction densities at compactor sites to reduce collection costs.
- Maintain coverage at all sites to discourage illegal dumping and misuse.
- Provide for greater flexibility and expansion of recycling program through operation of a regional facility.
- Continue to emphasize waste prevention as the most effective method of solid waste management.
- Expand outreach to corporations to encourage greater waste reduction/diversion.
- Continue to upgrade services and facilities.

DEPARTMENTAL ACCOMPLISHMENTS:

- Collected and hauled 32,141 tons of refuse during FY 2007.
- Recycled 1,675 tons of household material, a 13% increase, diverting this material from the landfill.
- Conducted environmental education programming that meets the science standards of learning.
- Received \$2,500 in donations in support of Litter-Thon. Volunteers collected a record 12,160 pounds of roadside litter.
- Applied for and received a state litter control grant in the amount of \$12,300.
- Reported a recycling rate of 35% to the Virginia Department of Environmental Quality. The state mandated rate is 25%.
- Collected and mulched 12 tons of cut trees as part of the Christmas Tree Recycling Program.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	460,946	523,250	500,276	547,185	23,935	4.57%
Operating	623,490	868,782	551,374	746,702	-122,080	-14.05%
Capital/Leases	47,097	118,052	699,339	10,252	-107,800	-91.32%
TOTAL	1,131,533	1,510,084	1,750,989	1,304,139	-205,945	-13.64%
Revenue:						
Fees	434,478	567,946	563,026	557,246	-10,700	-1.88%
State/Federal	12,300	0	0	0	0	0.00%
Local	684,755	942,138	1,187,963	746,893	-195,245	-20.72%
TOTAL	1,131,533	1,510,084	1,750,989	1,304,139	-205,945	-13.64%
Full-time Positions	2	2	2	2	0	0.00%

REFUSE DISPOSAL

4204

DESCRIPTION:

The operation of the Sanitary Landfill is described under the Frederick-Winchester Landfill Fund.

The budgeted amount is for an internal charge for disposal of the county trash collected from nine collection sites, plus the landfill citizen convenience area. This charge is based on the prevailing rate/ton and the charges are transferred to the Landfill Fund.

GOALS:

- Provide reliable, efficient and convenient refuse disposal options to the county's citizens.
- Curtail illegal dumping in Frederick County.
- Relocate remaining unfenced site and continue to provide full-time coverage by part-time personnel at the various sites.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	769,676	832,320	656,868	830,304	-2,016	-0.24%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	769,676	832,320	656,868	830,304	-2,016	-0.24%
Revenue:						
Fees	151,250	166,716	166,716	146,364	-20,352	-12.21%
State/Federal	0	0	0	0	0	0.00%
Local	618,426	665,604	490,152	683,940	18,336	2.75%
TOTAL	769,676	832,320	656,868	830,304	-2,016	-0.24%
Full-time Positions	0	0	0	0	0	0.00%

LITTER CONTROL

4205

DESCRIPTION:

The litter control budget includes operating costs associated with the county's litter prevention initiative, Clean Sweep.

In summary, the regional adult detention center provides labor at no charge through the Community Inmate Workforce Program. The crew collects litter from along the county's roads with a focus on roads leading to the landfill. Supervision is provided by a part-time convenience site worker and funded through the Refuse Collection budget.

Activities associated with the county's volunteer cleanup effort, Litter-Thon, are also included in this budget.

Until FY 2007-2008, the county's litter prevention activities were included as part of the Refuse Collection budget.

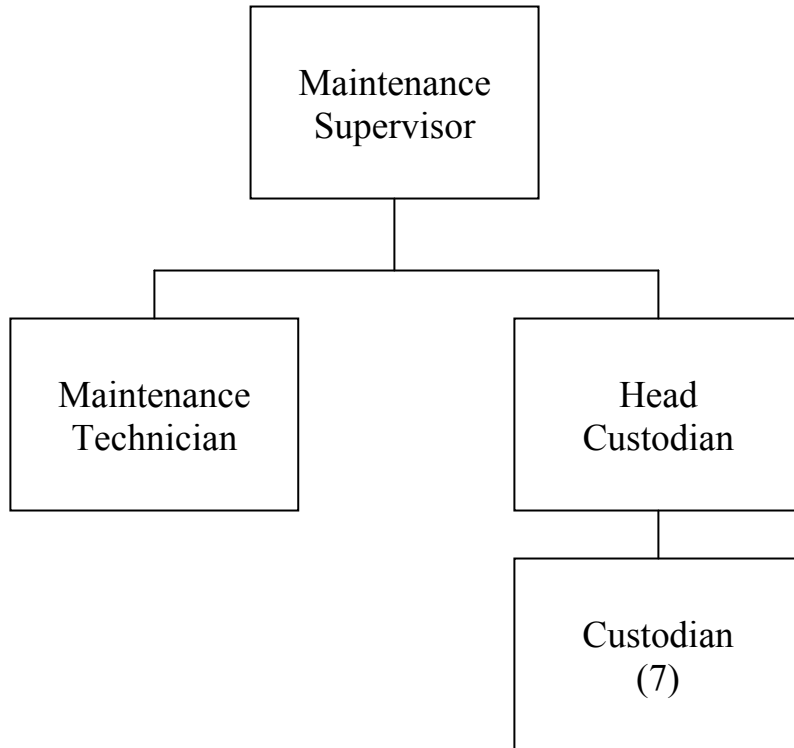
GOALS:

- Control litter along county roads, with an emphasis along the main roads leading to the landfill.
- Discourage illegal dumping and littering throughout the county.
- Institute Assign-A-Highway Program in Frederick County.
- Educate citizens regarding the costs and dangers of litter.
- Increase community participation in Litter-Thon, the county's all-volunteer litter initiative.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,278	13,950	829	15,120	1,170	8.39%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,278	13,950	829	15,120	1,170	8.39%
Revenue:						
Fees	0	1,450	0	2,500	1,050	72.41%
State/Federal	0	12,500	829	12,620	120	0.96%
Local	1,278	0	0	0	0	0.00%
TOTAL	1,278	13,950	829	15,120	1,170	8.39%
Full-time Positions	0	0	0	0	0	0.00%

Maintenance



MAINTENANCE

4301

DESCRIPTION:

This budget covers the costs of administration, personnel and supplies for maintenance of the north and south buildings of the county office complex, the Old County Courthouse which houses the Old Courthouse Civil War Museum, the Frederick County Public Safety Building, Frederick County Animal Shelter, and old Gainesboro School. Also included in the maintenance budget is the board room and associated courtyards, parking lots and sidewalks.

GOALS:

- Provide cost-efficient daily cleaning of county office space, the Old County Courthouse, and the Public Safety Building.
- Respond to and track complaints or reported problems in a timely and efficient manner by means of an internal work order system.
- Perform more repairs and preventative maintenance in house thereby reducing reliance on the Frederick County Public Schools Maintenance and Grounds Department and outside vendors.
- Maintain grounds, patio area and sidewalks around county office buildings, including snow removal in the winter.
- Perform daily preventive maintenance to HVAC systems, lawn care equipment, plumbing and lighting systems.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Work Orders Processed – In-House	237	297	325
Work Orders Processed – School Maintenance	69	65	75

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	258,635	401,562	411,957	535,821	134,259	33.43%
Operating	7,449	17,693	14,481	20,883	3,190	18.03%
Capital/Leases	0	4,800	0	0	-4,800	-100.00%
TOTAL	266,084	424,055	426,438	556,704	132,649	31.28%
Revenue:						
Fees	0	0	0	7,980	7,980	100.00%
State/Federal	250,217	232,308	232,308	233,883	1,575	0.68%
Local	15,867	191,747	194,130	314,841	123,094	64.20%
TOTAL	266,084	424,055	426,438	556,704	132,649	31.28%
 Full-time Positions	 8	 8	 9	 10	 2	 25.00%

COUNTY OFFICE BUILDINGS

4304

DESCRIPTION:

This budget includes fifty percent of the costs related to the operation and maintenance of the Joint Judicial Center. This budget now includes utilities, janitorial supplies, repair and maintenance supplies and related labor costs, maintenance service contracts, etc. for the county office complex, Old County Courthouse and the Public Safety Building.

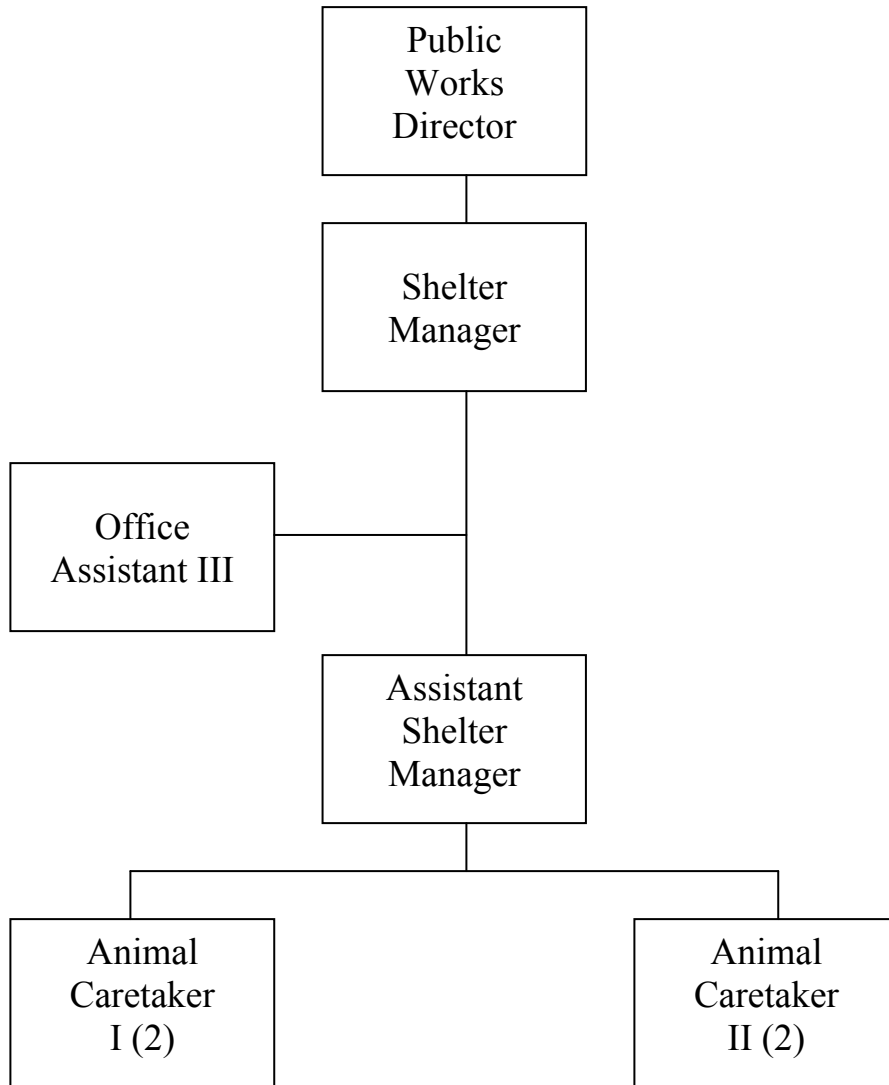
GOALS:

- Provide accurate reimbursement to the City of Winchester for the Joint Judicial Center.
- Efficiently track and monitor expenses related to the maintenance and grounds, utilities and contracted services at the 107 North Kent Street complex, the Old Courthouse Civil War Museum and the new Frederick County Public Safety Building.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	601,386	1,073,144	756,147	1,145,238	72,094	6.72%
Capital/Leases	21,190	53,200	23,091	0	-53,200	-100.00%
TOTAL	622,576	1,126,344	779,238	1,145,238	18,894	1.68%
Revenue:						
Fees	7,980	7,980	7,980	0	-7,980	-100.00%
State/Federal	0	0	0	0	0	0.00%
Local	614,596	1,118,364	771,258	1,145,238	26,874	2.40%
TOTAL	622,576	1,126,344	779,238	1,145,238	18,894	1.68%
Full-time Positions	0	0	0	0	0	0.00%

Animal Shelter



ANIMAL SHELTER

4305

DESCRIPTION:

The operation of the Frederick County/Esther Boyd Animal Shelter is supervised by a Shelter Manager. The shelter handles about 1,112 dogs per year and 1,934 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted or reclaimed, they are disposed of by euthanasia.

GOALS:

- Promote spay/neutering of all animals (cats and dogs) at time of adoption.
- Increase adoptions, therefore, decreasing the number of animals to be destroyed.
- Continue to improve information technology.
- Provide humane education to the community.
- Provide staff career training in the animal care field.

DEPARTMENTAL ACCOMPLISHMENTS:

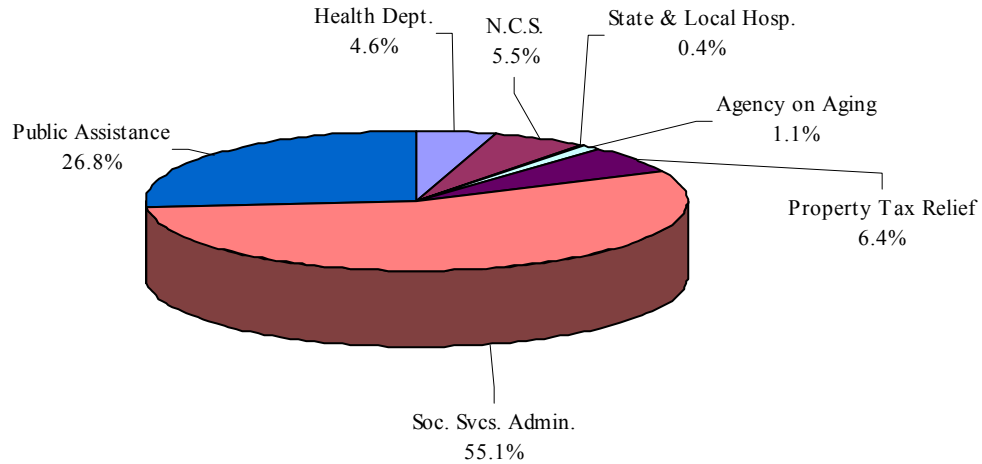
- 812 dogs were adopted and were reclaimed yielding a 74% overall adoption and reclamation rate.
- 196 cats were adopted and were reclaimed yielding a 10% overall adoption and reclamation rate.
- Two successful rabies clinics were held in the spring and fall of the year where over 400 animals were vaccinated.
- The shelter participated in several adoption and fund raising events including a canine carnival held in cooperation with Frederick County Parks and Recreation.
- In cooperation with the Northern Virginia Community College Vet Tech Program, shelter animals are provided with veterinary care. Nearly 100% of animals involved in the program have been adopted.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	263,268	331,525	318,122	350,017	18,492	5.58%
Operating	73,453	115,831	85,388	160,888	45,057	38.90%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	336,721	447,356	403,510	510,905	63,549	14.21%
Revenue:						
Fees	71,704	26,900	83,431	33,400	6,500	24.16%
State/Federal	1,481	1,100	2,052	1,500	400	36.36%
Local	263,536	419,356	318,027	476,005	56,649	13.51%
TOTAL	336,721	447,356	403,510	510,905	63,549	14.21%
Full-time Positions	6	7	7	7	0	0.00%

Health and Welfare

	2007 Actual	2008 Budget	2009 Adopted Budget	Increase (Decrease) FY 2008 to FY 2009	
				Amount	%
Local Health Department	\$332,101	\$347,456	\$347,456	\$ 0	0.00%
Northwestern Comm. Services	197,942	298,427	416,029	117,602	39.41%
State & Local Hospitalization	29,142	33,000	33,000	0	0.00%
Area Agency on Aging	50,000	57,599	79,647	22,048	38.28%
Property Tax Relief	431,595	480,000	480,000	0	0.00%
Social Services. Administration	3,479,548	3,894,074	4,134,742	240,668	6.18%
Public Assistance	1,574,708	1,937,139	2,009,067	71,928	3.71%
HEALTH AND WELFARE	\$6,095,036	\$7,047,695	\$7,499,941	\$452,246	6.42%



LOCAL HEALTH DEPARTMENT

5101

DESCRIPTION:

Frederick County is serviced by a health department which is both State and locally financed. This Health Department arrangement is under what is termed the "State-Local Cooperative Plan". The services rendered by the Health Department are classified as follows: the collection and analysis of vital statistics to determine public health needs; the control of communicable and venereal diseases; the control of tuberculosis; provide maternal and child health care for indigent patients under twenty-one who suffer from a crippling disease; provide family planning; provide home health care services; provide generalized outpatient care for needy patients; provide public health education to the community; provide dental care to the school aged population; provide nutrition programs for certain categories of women, infants and children; and provide for sanitation inspections involving the installation of sewage disposal facilities, protection of private water supplies, surveillance of solid waste disposal facilities and the investigations of complaints, nuisances, etc.

GOALS:

- Provide adequate and affordable health care for citizens of Frederick County.
- Provide educational programs that are beneficial to county citizens.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	332,101	347,456	347,456	347,456	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	332,101	347,456	347,456	347,456	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	332,101	347,456	347,456	347,456	0	0.00%
TOTAL	332,101	347,456	347,456	347,456	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

NORTHWESTERN COMMUNITY SERVICES

5205

DESCRIPTION:

This activity encompasses the county payment to Northwestern Community Services (NWCS). NWCS is a public non-profit agency providing comprehensive mental health, mental retardation and substance abuse services to the City of Winchester and the counties of Clarke, Frederick, Shenandoah, Page and Warren. Programs provided include: outpatient/counseling and emergency services for adults, families and children with mental health, mental retardation and substance abuse issues; programs for people with serious mental illness - psychosocial day treatment and housing assistance; short-term overnight crisis services for adults; residential services; Parent-Infant Education (PIE) services; services for homeless; in-home, mentoring and school-based services for children; prevention and early intervention. Northwestern Community Services continues to develop and implement quality services and programs for all communities in its service area.

GOALS:

- Help clients achieve maximum independence, productivity and integration within the community.
- Promote the positive mental well-being of the community.
- Cooperate and coordinate with all existing service providers, both public and private.
- Provide comprehensive services to all segments of the community, especially those who continue to lack access to services.
- Periodically identify and assess the unmet needs of the community and continuously monitor the changing nature of those needs.
- Work within the guidelines established by funding and regulatory agencies and within the intent of relevant legislation.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	197,942	298,427	298,427	416,029	117,602	39.41%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	197,942	298,427	298,427	416,029	117,602	39.41%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	197,942	298,427	298,427	416,029	117,602	39.41%
TOTAL	197,942	298,427	298,427	416,029	100,485	39.41%
Full-time Positions	0	0	0	0	0	0.00%

STATE AND LOCAL HOSPITALIZATION

5304

DESCRIPTION:

State-Local Hospitalization Program (SLH) - A voluntary program for all localities to provide inpatient and outpatient hospital care for persons unable to afford such a service.

GOALS:

- Provide adequate hospital care for those citizens in Frederick County who cannot afford proper health care.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	29,142	33,000	24,932	33,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	29,142	33,000	29,142	33,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	29,142	33,000	24,932	33,000	0	0.00%
TOTAL	29,142	33,000	24,932	33,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

AREA AGENCY ON AGING

5305

DESCRIPTION:

This budget consists of Frederick County's contribution to the Shenandoah Area Agency on Aging. This agency assists in the needs of individuals over 60 years of age and their families by providing meals, in home care, transportation, household assistance, counseling and other services.

GOALS:

- Provide cost effective community services and to avoid inappropriate nursing home placement while maintaining independence.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	50,000	57,599	57,599	79,647	22,048	38.28%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	50,000	57,599	57,599	79,647	22,048	38.28%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	50,000	57,599	57,599	79,647	22,048	38.28%
TOTAL	50,000	57,599	57,599	79,647	22,048	38.28%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

PROPERTY TAX RELIEF FOR ELDERLY/HANDICAPPED

5306

DESCRIPTION:

This activity represents revenue foregone as a result of the property tax relief for the elderly and the handicapped.

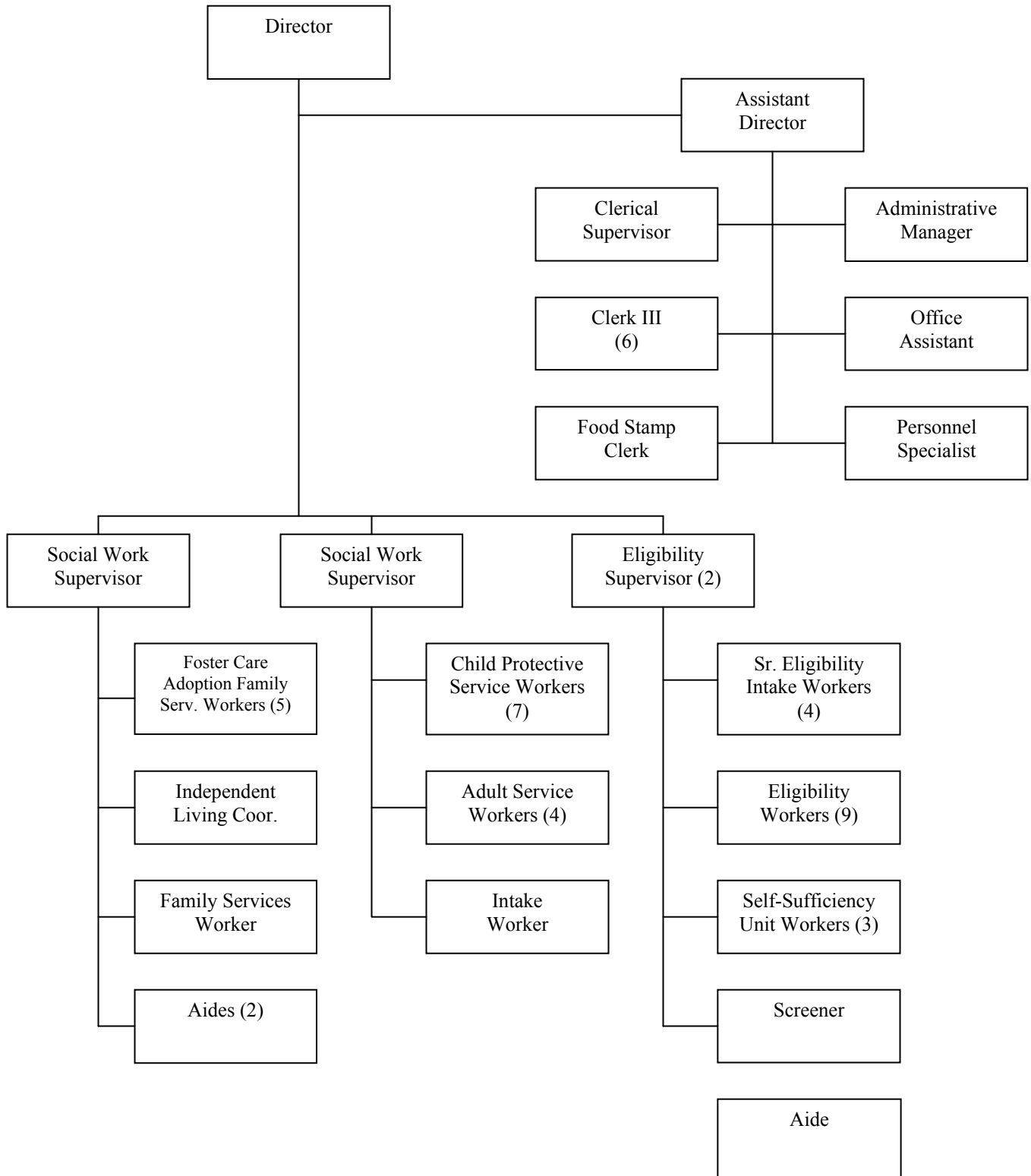
GOALS:

- Provide adequate assistance with property taxes to elderly and handicapped citizens of Frederick County.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	431,595	480,000	454,853	480,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	431,595	480,000	454,853	480,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	431,595	480,000	454,853	480,000	0	0.00%
TOTAL	431,595	480,000	454,853	480,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Social Services Department



SOCIAL SERVICES ADMINISTRATION

5316

DESCRIPTION:

The Department of Social Services administers a broad range of benefit and service programs to eligible Frederick County residents. Benefit programs include Food Stamps, Medicaid, Temporary Assistance to Needy Families (TANF), Energy Assistance, Day Care Assistance, General Relief, Auxiliary Grants to pay for Assisted Living Facilities for elderly and disabled individuals, State/Local Hospitalization and Employment Services (VIEW). Service programs include Child Protective Services, Adult Protective Services, Adult Services including Companion Services to maintain elderly and disabled individuals in their own homes, Foster Care, Adoption and Family Services.

GOALS:

- To increase the number of investigations for fraud and/or overpayments.
- To remove Day Care cases from the waiting list as much as funding will allow.
- To achieve cross-training in Day Care, VIEW, Foster Care and Title IV-E eligibility.
- Expand training availability to clients through the use of computer training, resumé writing, job searches, workshops on job retention skills, interpersonal skills and budgeting.
- Continue active membership in the Benefit Programs Organization and attend meetings to obtain important information regarding the programs administered by the agency.
- The agency will continue to explore ways to educate the community regarding the services provided and will continue to advocate for the needs of low income families and the elderly/disabled residents of the area.

DEPARTMENTAL ACCOMPLISHMENTS:

- Number of new benefit program applications filed totaled 4,432.
- The average ongoing cases under care were 2,537 Medicaid, 1,039 Food Stamp cases, plus cases in Auxiliary Grant, General Relief and Energy Programs.
- Of the 43 VIEW cases, 26 are working either full time or part time and 13 are in job search, 9 in education in addition to job search.
- A total of 433 Child Protective Services cases were investigated or assessed and 147 Adult Protective Services investigations were conducted during FY 2006.
- An average of 51 children were in Foster Care during FY 2006. Eleven children were adopted within that fiscal year.
- The agency received continued federal funding under Promoting Safe and Stable Families to fund a Family Service Worker who focuses on providing services to reunify, preserve or support families at risk.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	2,983,051	3,371,058	3,257,918	3,604,492	233,434	6.92%
Operating	244,854	266,266	228,348	292,200	25,934	9.74%
Capital/Leases	251,743	256,750	288,411	238,050	-18,700	-7.28%
TOTAL	3,479,648	3,894,074	3,774,677	4,134,742	240,668	6.18%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,989,645	2,110,919	2,046,544	2,166,992	56,073	2.66%
Local	1,478,898	1,783,155	1,728,133	1,967,750	184,595	10.35%
TOTAL	3,468,543	3,894,074	3,774,677	4,134,742	240,668	6.18%
Full-time Positions	55	57	57	57	0	0.00%

PUBLIC ASSISTANCE

5317

DESCRIPTION:

Public Assistance programs administered by the Frederick County Department of Social Services include: General Relief, Auxiliary Grant Program, Aid to Dependent Children - Foster Care (AFDC-FC), Emergency Assistance to Needy Families/Children, Special Needs and Subsidized Adoption, Adult Protective Services, Day Care, Respite Care, Independent Living, Refugee Services and Foster Care Training and Recruitment.

GOALS:

- Payments made to or on behalf of eligible Frederick County residents to meet basic needs and to maximize their self-sufficiency.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,574,708	1,937,139	1,709,848	2,009,067	71,928	3.71%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,574,708	1,937,139	1,709,848	2,009,067	71,928	3.71%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,517,063	1,737,135	1,536,059	1,818,883	81,748	4.71%
Local	106,418	200,004	173,789	190,184	-9,820	-4.91%
TOTAL	1,623,481	1,937,139	1,709,848	2,009,067	71,928	3.71%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

COMMUNITY COLLEGE

6401

DESCRIPTION:

This activity consists of the contribution to Lord Fairfax Community College based on Frederick County student enrollment. Lord Fairfax Community College is a comprehensive, nonresidential, two-year public institution of higher education operating as part of a statewide system of community colleges. The College takes pride in serving the citizens of Clarke, Fauquier, Frederick, Page, Rappahannock, Shenandoah and Warren counties and the City of Winchester.

The College is governed by policies set by the State Board for Community Colleges with support and guidance from the Lord Fairfax Community College Board. It is financed primarily with state funds, supplemented by contributions from the participating localities and by tuition fees.

Lord Fairfax Community College is dedicated to being a true community college committed to excellence in all its programs and services while maintaining flexibility, accessibility and responsiveness.

GOALS:

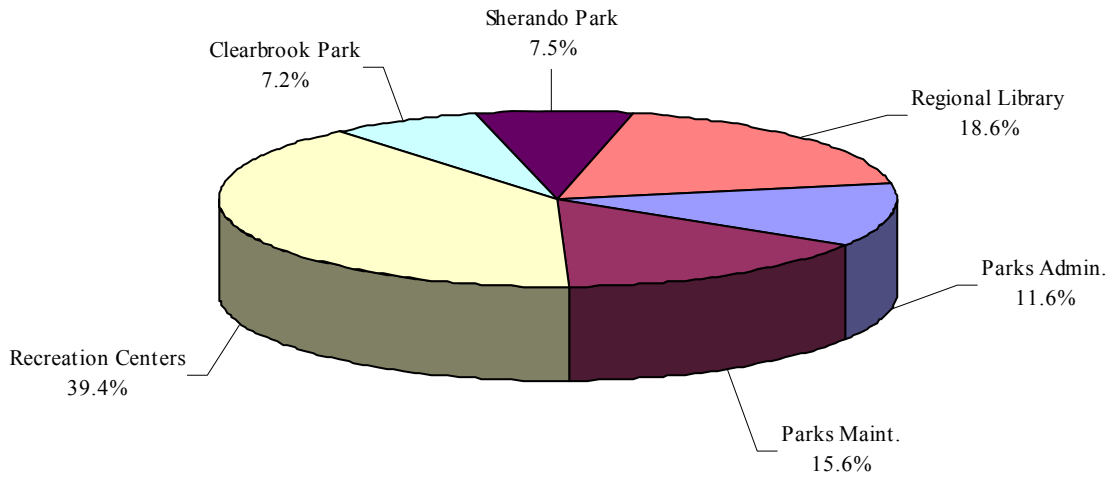
- Serve more students by expanding traditional and non-traditional offerings by adding at least two on-line degree programs, by increasing the number of courses offered on weekends and through other accelerated options, by serving more dual enrolled students, and by adding apprenticeship, internship and certification programs.
- Enhance students' chances for success by increasing student retention and graduation by at least five percent annually through an enhanced program of support services responsive to the diverse needs of learners.
- Connect with the community by identifying needs of various groups in the community and providing programs and services conveniently located to them.
- Implement a fully integrated fundraising plan that includes annual, corporate, in-kind, planned giving, capital, grant writing and political action programs.

BUDGET SUMMARY:

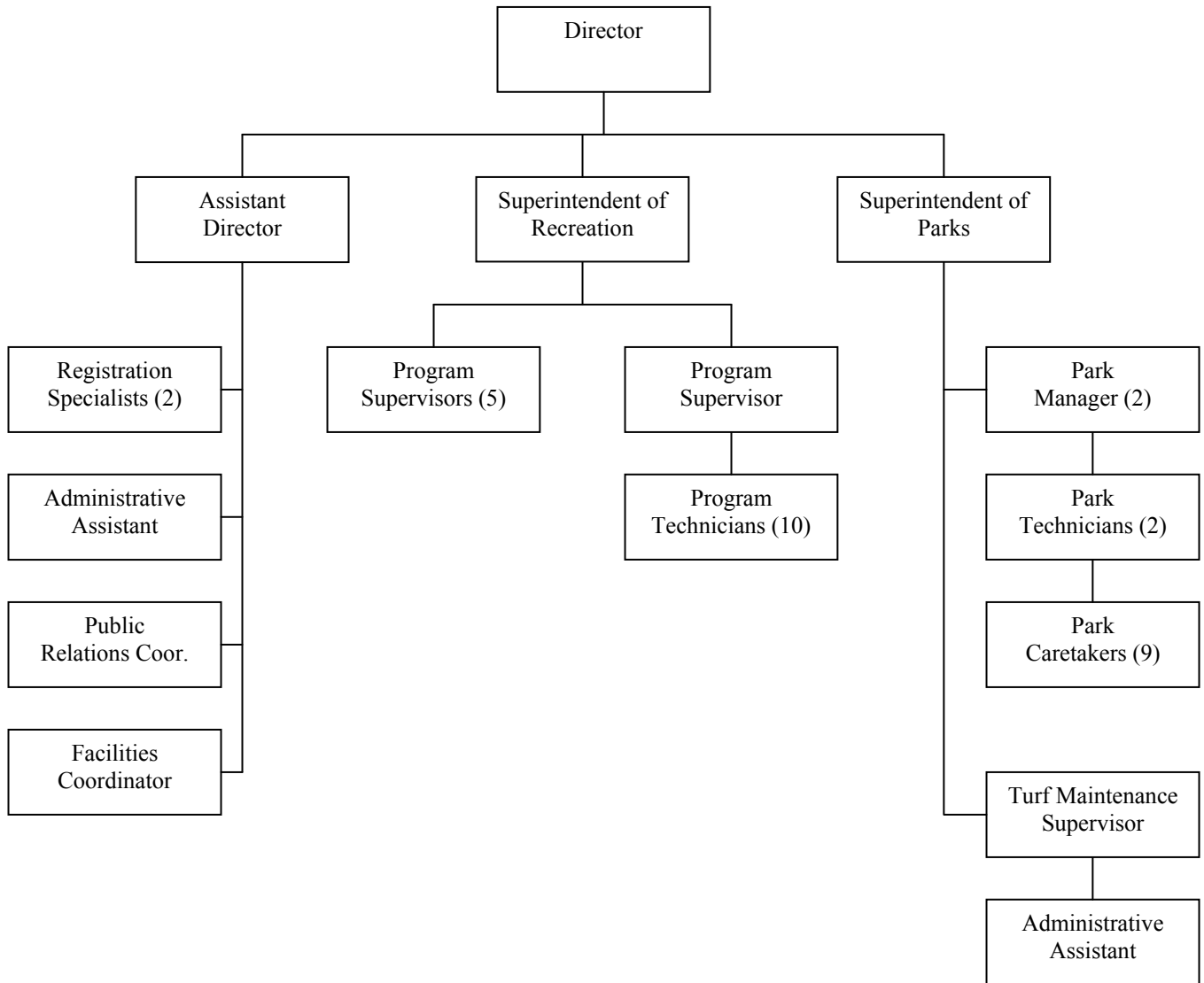
	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	60,265	73,847	73,847	73,847	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	60,265	73,847	73,847	73,847	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	60,265	73,847	73,847	73,847	0	0.00%
TOTAL	60,265	73,847	73,847	73,847	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Parks, Recreation & Cultural

	2007 Actual	2008 Budget	2009 Adopted Budget	Increase (Decrease) FY 2008 to FY 2009	
				Amount	%
Parks & Rec. – Admin.	\$557,406	\$621,372	\$654,154	\$32,782	5.28%
Parks Maintenance	800,700	828,042	876,766	48,724	5.88%
Recreation Centers	1,840,109	2,088,427	2,217,079	128,652	6.16%
Clearbrook Park	477,595	517,831	403,189	-114,642	-22.14%
Sherando Park	499,003	588,457	424,307	-164,150	-27.89%
Regional Library	997,585	1,047,525	1,047,525	0	0.00%
PARKS, RECREATION & CULTURAL	\$5,172,398	\$5,691,654	\$5,623,020	(\$68,634)	-1.21%



Parks and Recreation



PARKS AND RECREATION - ADMINISTRATION

7101

DESCRIPTION:

The Administrative portion of the Parks and Recreation budget has the responsibility for all central departmental functions such as personnel, budget and collection of revenue. Additionally, the division coordinates policy development and department short and long range planning. Through the comprehensive planning process, the Parks and Recreation Commission keeps the Board of Supervisors apprised of current and future leisure needs. Most importantly, it is the responsibility of the Administrative Division to see that the most advanced management systems and techniques are utilized in the overall planning and operation of a comprehensive Parks and Recreation Department.

GOALS:

- To enhance volunteer education and training programs for all coaches and officials affiliated with the county's youth sport programs.
- To process 20% of all registrations on-line.
- Determine the most effective and efficient advertising media for Parks and Recreation services.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# of Calendar of Events Issues per mailing	5,500	5,500	6,000
Calendar of Events printing costs	\$16,200	\$20,850	\$18,600
Donations received in \$	\$62,000	\$50,000	\$47,230

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	380,752	451,831	470,702	481,905	30,074	6.66%
Operating	144,118	163,240	125,155	167,616	4,376	2.68%
Capital/Leases	32,536	6,301	6,060	4,633	-1,668	-26.47%
TOTAL	557,406	621,372	601,917	654,154	32,782	5.28%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	557,406	621,372	601,917	654,154	32,782	5.28%
TOTAL	486,893	621,372	601,917	654,154	32,782	5.28%
Full-time Positions	5	6	6	6	0	0.00%

PARKS MAINTENANCE

7103

DESCRIPTION:

The Parks Maintenance Division of the Frederick County Parks and Recreation Department sees that the county's system of parks and recreational facilities is maintained in a safe, clean and attractive manner consistent with the intensity of use. The Parks Maintenance Division also maintains the grounds at all school sites; ensures the conservation of natural areas and open space for passive recreation use; and oversees the development of the county's park system in accordance with the expressed needs of its citizens.

GOALS:

- To pursue trail and park land opportunities identified in the Bicycle and Pedestrian Mobility Plan and the Capital Improvement Plan.
- To align maintenance activities, functions, and required certifications to the appropriate staff.
- To evaluate the cost effectiveness of providing full-time maintenance personnel access to the MainTrac software from wireless/portable stations.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# of hours spent on mowing operations	7,705	9,857	9,036
# of anticipated acres maintained	637	671	640
# of locations maintained	38	38	38

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	765,685	795,962	799,983	845,553	49,591	6.23%
Operating	26,189	32,080	24,482	31,213	-867	-2.70%
Capital/Leases	8,826	0	0	0	0	0.00%
TOTAL	800,700	828,042	824,465	876,766	48,724	5.88%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	800,700	828,042	824,465	876,766	48,724	5.88%
TOTAL	800,700	828,042	824,465	876,766	48,724	5.88%
Full-time Positions	16	16	16	16	0	0.00%

RECREATION CENTERS

7104

DESCRIPTION:

The Recreation Division provides a comprehensive and accessible program of recreational services and activities for the residents of Frederick County. A diverse range of recreational, educational and cultural activities are provided for all age groups. This broad base of activities includes, but is not limited to, instructional classes, sports and athletics, health and fitness programs, cultural and special events, trips and excursions and children's programs. Programs are based on documented citizen expectations and/or requests. The Recreation Division typically implements programs along age group categories such as preschool, youth, teen, adult and senior; however, the department has an activity base which also appeals to the family unit. In particular, activities such as the July 4th celebration, Thanksgiving Day 5K, Winter Wonderland, Halloween Happenings, Kite Day and the bike trail have all been very well received by the families of Frederick County.

GOALS:

- To create one new after school recreational program per month available to all elementary school age children in Frederick County.
- To increase participation in the basicREC by 5%.
- To increase participation in adventure programming by 10%.
- To develop and implement two new programs for the 50+ age group.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# of participant hours – all programs	707,956	968,227	1,190,742
BASIC/Kinder BASIC program participant hours	86,682	398,000	275,923
# of major events, sports, and excursions conducted	3,193	3,208	3,316
# of activities planned	376	566	409

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	1,404,601	1,552,199	1,542,201	1,709,793	157,594	10.15%
Operating	415,945	506,678	455,149	507,286	608	0.12%
Capital/Leases	19,405	29,550	20,539	0	-29,550	-100.00%
TOTAL	1,839,951	2,088,427	2,017,889	2,217,079	128,652	6.16%
Revenue:						
Fees	1,531,351	1,586,542	1,475,040	1,828,189	241,647	15.23%
State/Federal	0	0	0	0	0	0.00%
Local	308,564	501,885	542,849	388,890	-112,995	-22.51%
TOTAL	1,839,915	2,088,427	2,017,889	2,217,079	128,652	6.16%
Full-time Positions	19	19	19	19	0	0.00%

CLEARBROOK PARK

7109

DESCRIPTION:

This budget section contains all funds needed to operate the 55 acre Clearbrook Park and four neighborhood parks. In addition to park maintenance, these funds assist the Clearbrook staff in maintaining the grounds at two Frederick County Public Schools (FCPS) high schools, two FCPS middle schools, seven FCPS elementary schools, three additional FCPS building grounds, and the Old Frederick County Courthouse lawn.

GOALS:

- Ensure proper supervision for the safety and well being of the general public who visit and utilize the park facilities.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	95,161	110,317	97,056	125,199	14,882	13.49%
Operating	268,313	318,143	211,504	277,990	-40,153	-12.62%
Capital/Leases	114,121	89,371	432,434	0	-89,371	-100.00%
TOTAL	477,595	517,831	740,994	403,189	-114,642	-22.14%
Revenue:						
Fees	185,622	212,000	217,136	225,485	13,485	6.36%
State/Federal	0	0	0	0	0	0.00%
Local	291,973	305,831	523,858	177,704	-128,127	-41.89%
TOTAL	477,595	517,831	740,994	403,189	-114,642	-22.14%
Full-time Positions	0	0	0	0	0	0.00%

SHERANDO PARK

7110

DESCRIPTION:

This budget section contains all necessary funds needed to maintain the 334 acre facility known as Sherando Park. In addition to park maintenance, these funds assist the Sherando staff in maintaining the grounds at one Frederick County Public Schools (FCPS) high school, two FCPS middle schools, six FCPS elementary schools, and the Frederick County Public Safety Building.

GOALS:

- Ensure proper supervision for the safety and well being of the general public who visit and utilize the park facilities.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	126,523	145,016	129,281	158,898	13,882	9.57%
Operating	305,118	281,066	200,016	265,409	-15,657	-5.57%
Capital/Leases	67,362	162,375	244,401	0	-162,375	-100.00%
TOTAL	499,003	588,457	573,698	424,307	-164,150	-27.89%
Revenue:						
Fees	166,848	208,520	194,047	204,667	-3,853	-1.85%
State/Federal	0	69,920	69,920	0	-69,920	-100.00%
Local	332,155	310,017	309,731	219,640	-90,377	-29.15%
TOTAL	499,003	588,457	573,698	424,307	-164,150	-27.89%
Full-time Positions	0	0	0	0	0	0.00%

REGIONAL LIBRARY

7302

DESCRIPTION:

This budget contains the contribution to the regional library facility (Handley Library) located in downtown Winchester and the Bowman Library located in Frederick County. This budget also contains funding for the Metropolitan Washington Ear. The Handley Regional Library provides public library service to the citizens of Frederick County, Clarke County and the City of Winchester.

GOALS:

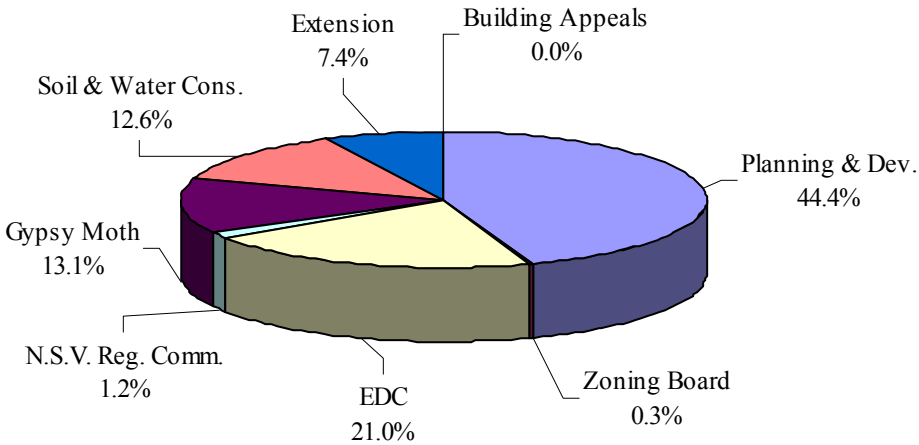
- Contribute an accurate amount to the regional library based on county usage.
- Study, write and revise Regional Library policies.
- Investigate the most cost-effective means to bring electronic resources to the greatest number of library users.

BUDGET SUMMARY:

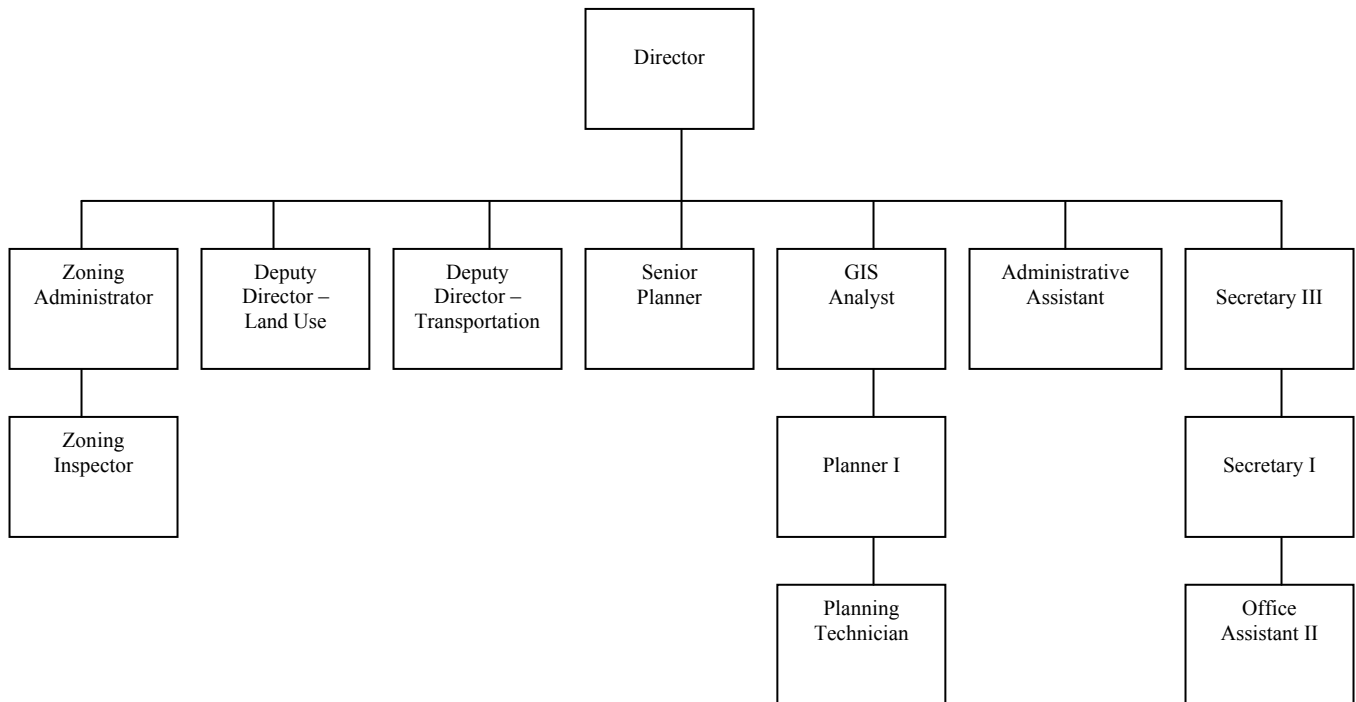
	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	997,585	1,047,525	1,047,525	1,047,525	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	997,585	1,047,525	1,047,525	1,047,525	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	997,585	1,047,525	1,047,525	1,047,525	0	0.00%
TOTAL	997,585	1,047,525	1,047,525	1,047,525	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

Community Development

	2007 Actual	2008 Budget	2009 Adopted Budget	Increase (Decrease) FY 2008 to FY 2009	
				Amount	%
Planning & Development	\$1,162,708	\$1,235,158	\$1,175,740	(\$59,418)	-4.81%
EDC	814,488	775,651	556,858	-218,793	-28.21%
Zoning Board	3,968	6,820	6,820	0	0.00%
Building Appeals Board	0	550	550	0	0.00%
N.S.V. Regional Commission	25,635	31,065	31,065	0	0.00%
Gypsy Moth/Biosolids	130,160	346,914	346,438	- 476	-0.14%
Soil & Water Conservation	303,555	331,896	334,606	2,710	0.82%
Extension	156,291	188,769	195,871	7,102	3.76%
COMMUNITY DEVELOPMENT	\$2,596,805	\$2,916,823	\$2,647,948	(\$209,457)	-9.22%



Planning and Development



PLANNING AND DEVELOPMENT

8101

DESCRIPTION:

The Department of Planning and Development develops an annual work program which includes long-range planning projects, current planning projects and daily administrative activities. The work program is developed by the Director and is approved by the Board of Supervisors following review by the County Administrator. Long-range planning projects consist of comprehensive policy planning, historic preservation, land use planning, agricultural and conservation planning and capital improvements planning. Transportation planning projects include Transportation Impact Fees, Transportation Modeling of road network, Route 37 East advancement, evaluation of potential transit service extension to areas of the county, VDOT 6-year road plans, 5-year CIP for Transportation and active involvement in the Winchester-Frederick County Metropolitan Planning Organization. Current planning projects consist of zoning ordinance review, subdivision ordinance review, transportation grant administration, battlefield and historic preservation grant administration and special projects assigned by the Board of Supervisors, the Planning Commission and the County Administrator. Daily administrative activities include rezoning specific to Master Development Plan, site development plan, subdivision design plan, conditional use permit and variance application review; major rural subdivision and minor rural subdivision plat review; building permit review; Public Improvement Plan Review, assistance with general inquiries; violation inspection and administration; and agenda preparation.

GOALS:

- Maintain and improve the planning process in order to manage growth and development in Frederick County.
- Maintain an up-to-date Comprehensive Plan that is responsive to changing situations and anticipated future needs.
- Develop and maintain a computerized information system in order to better monitor development and aid in the collection and analysis of information to support planning decisions.
- Develop and implement methods to preserve key historic sites that can be used to support tourism.
- Provide useful and accurate information and advice to the Board of Supervisors, Planning Commission, County Administrator, public agencies, developers and the general public.
- Provide opportunities for public involvement and education in the planning process.
- Develop and maintain policies and processes to ensure that new development provides for its share of the cost of new infrastructure.

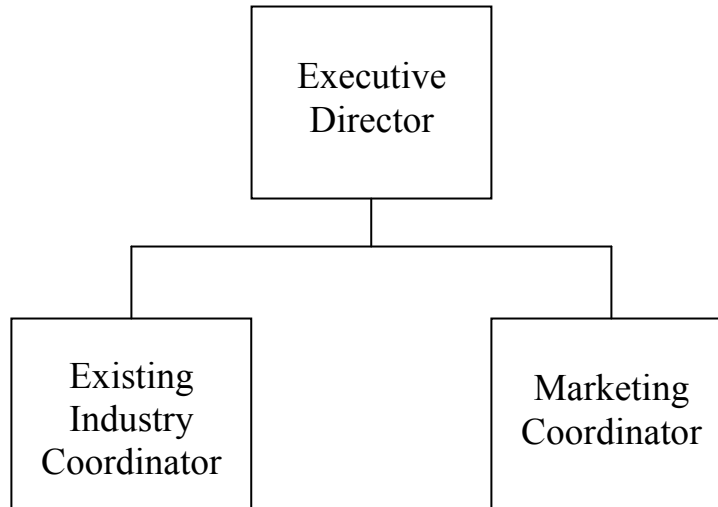
PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# of Planning Commission meetings held and supported	20	20	20
% of application reviews completed within 15-20 working days	95%	100%	100%

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	950,595	1,002,174	950,330	980,756	-21,418	-2.14%
Operating	192,028	191,384	140,512	191,384	0	0.00%
Capital/Leases	20,085	41,600	24,525	3,600	-38,000	-91.35%
TOTAL	1,162,708	1,235,158	1,115,367	1,175,740	-59,418	-4.81%
Revenue:						
Fees	931,430	997,510	477,622	559,276	-438,234	-43.93%
State/Federal	0	30,000	30,000	30,000	0	0.00%
Local	231,278	207,648	607,745	586,464	378,816	182.43%
TOTAL	1,162,708	1,235,158	1,115,367	1,175,740	-59,418	-4.81%
Full-time Positions	14	14	14	13	-1	-7.14%

Economic Development Commission



ECONOMIC DEVELOPMENT COMMISSION

8102

DESCRIPTION:

The Economic Development Commission is tasked with "fostering an efficient and cooperative effort towards establishing economic development goals and strategies to meet these goals for the Winchester-Frederick County area". The mission of the EDC is "to facilitate the Winchester-Frederick County community's efforts to create a diverse and strong business base, and to provide accurate and timely data to aid local government in balancing economic growth, conservation of resources and the generation of revenue for the greater good of our entire citizenry." The EDC seeks to retrain, improve and communicate this community's track record toward business development. This proven track record focuses welcoming new quality companies, and more importantly providing continual resources and assistance to secure their future. The EDC provides a wide array of information and free, confidential services designed to help American and international businesses locate or expand operations in Winchester and Frederick County. Services include: providing existing businesses with retention and expansion programs and services; identifying possible real estate locations in the county for new or expanding businesses; providing current market information about Winchester, the Commonwealth of Virginia and regional market; assisting with efforts to open or expand operations by providing information about Winchester and Frederick County's zoning, taxes and other government processes; establishing contact with Winchester and Frederick County government agencies that issue permits, and obtain answers to questions that arise; and providing orientation information for employees relocating to the community.

GOALS:

- Foster and assist in the maintenance of a fully trained, competent workforce.
- Minimize the cost of doing business in order to increase profits and promote growth.
- Increase public awareness of the economic impact of the community's industrial base.
- Support the implementation of existing industries productivity measures to continue to be competitive.
- Create and sustain the community's proactive business development voice.
- Educate the public and government leaders on need for consistency/commitment to a proactive business development presence.

DEPARTMENTAL ACCOMPLISHMENTS:

- Identified and helped secure funding and programs through the State to help eighteen industries with local expansions
- Conducted the ninth annual Career Awareness Campaign.
- Facilitated over \$64 million in new capital investment and retained/created/retrained over 507 jobs through expansions.
- Served on the Lord Fairfax Community College Tech Prep Consortium Committee to help develop technical training at the community college and the high schools in the region.
- Revised commercial/industrial space market study on quarterly basis.
- Commenced with the development of a Quality of Life publication.
- Reorganized New Business Development Committee.
- Facilitated over \$20 million in new capital investment and over 500 new jobs through new locations.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	247,220	260,904	271,936	285,604	24,700	9.47%
Operating	541,820	492,170	419,513	239,983	-252,187	-51.24%
Capital/Leases	25,448	22,577	29,694	31,271	8,694	38.51%
TOTAL	814,488	775,651	721,143	556,858	-218,793	-28.21%
Revenue:						
Fees	108,206	77,500	100,008	80,500	3,000	3.87%
State/Federal	227,723	202,593	227,724	0	-202,593	-100.00%
Local	478,559	495,558	393,411	476,358	-19,200	-3.87%
TOTAL	814,488	775,651	721,143	556,858	-218,793	-28.21%
Full-time Positions	3	3	3	3	0	0.00%

ZONING BOARD

8104

DESCRIPTION:

The Board of Zoning Appeals is composed of five voting citizen members. The Board is controlled by specific provisions set forth in the Code of Virginia Title 15.1 Section 15.1-496.1 which provides for the appeals to the Board; "An appeal to the Board may be taken by any person aggrieved or by any officer, department, board or bureau of the County or municipality affected by any decisions of the zoning administrator." This Board is staff supported by the Planning Department.

GOALS:

- Continue with zoning enforcement.
- Hear questions, complaints and comments from citizens.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	1,530	2,520	1,680	2,520	0	0.00%
Operating	2,438	4,300	2,839	4,300	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	3,968	6,820	4,519	6,820	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,968	6,820	4,519	6,820	0	0.00%
TOTAL	3,968	6,820	4,519	6,820	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

BUILDING APPEALS BOARD

8106

DESCRIPTION:

The Frederick County Building Appeals Board is composed of five citizen members, each having a certain technical building background. This Board meets on an "as needed" basis. The Board is to review and rule on questions on interpretation of the Virginia Uniform Statewide Building Code as made by the County Building Official. This board is served by staff of the Planning and Inspections Departments.

GOALS:

- Completely understand the Uniform Statewide Building Code for correct interpretation.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	150	125	150	0	0.00%
Operating	0	400	0	400	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	550	125	550	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	550	125	550	0	0.00%
TOTAL	0	550	125	550	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

8107

DESCRIPTION:

The purpose of the Planning District Commission as set out in the Code of Virginia is "...to promote the orderly and efficient development of the physical, social and economic elements of the district by planning, encouraging and assisting governmental subdivisions to plan for the future and, if requested by a member governmental subdivision or group of member governmental subdivisions and to the extent the commission may elect to act, assisting the subdivisions by carrying out plans and programs for the improvement and utilization of said elements." The geographic region covering the counties of Clarke, Frederick, Page, Shenandoah and Warren and the City of Winchester is designated as Planning District 7. The Northern Shenandoah Valley Regional Commission is made up of eighteen elected officials and twelve citizens appointed to the Commission by the member local governments. Currently, there are six staff positions.

Key program issues for the Commission are transportation, solid waste and water resources. The Commission maintains a Map, Data and GIS center for the region, supports the Northern Shenandoah Valley Regional Partnership, provides the Valley Commuter Assistance Program (VCAP) for commuters and employers and staffs the Lord Fairfax Disability Services Board. The Regional Tire Operations Program (RTOP) provides tire shredding service to landfills. The Minimum Instream Flow Committee has operated since 1994 and the Shenandoah River Use Committee and Regional Water Supply Committee were created recently.

GOALS:

- Contribute the county's fair share to the Commission based on a per capita formula.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	25,635	31,065	31,065	31,065	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	25,635	31,065	31,065	31,065	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	25,635	31,065	31,065	31,065	0	0.00%
TOTAL	25,635	31,065	31,065	31,065	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

GYPSY MOTH/BIOSOLIDS

8202

DESCRIPTION:

This program is designed to identify populated areas of the county that will be defoliated by the Gypsy Moth. A suppression program will be initiated in those areas to help county residents cope with the total defoliation that can result from large populations of Gypsy Moths.

This program also includes biosolids monitoring. The program was initiated July 1, 2003 to assist in monitoring the applications of biosolids on agricultural land in Frederick County. A Biosolids ad-hoc committee has generated an ordinance to monitor the application of biosolids on agricultural land within the county. This ordinance contains verbiage that will allow the county to receive reimbursement from the Department of Environmental Quality (DEQ) for the monitoring and testing of the already 9,500 plus permitted biosolids applications sites within Frederick County.

GOALS:

- Provide relief to county residents that are subject to large caterpillar populations that interrupts their normal life style.
- Attempt to reduce the detrimental effect Gypsy Moths and other invasive species have on our county's forested land and hopefully provide a method of control by working with U.S. Forest Service and Virginia Department of Agriculture that will ultimately reduce the loss of the county's valuable forests.
- Work with the DEQ to develop a biosolids program that is informative and useful to all Frederick County citizens.

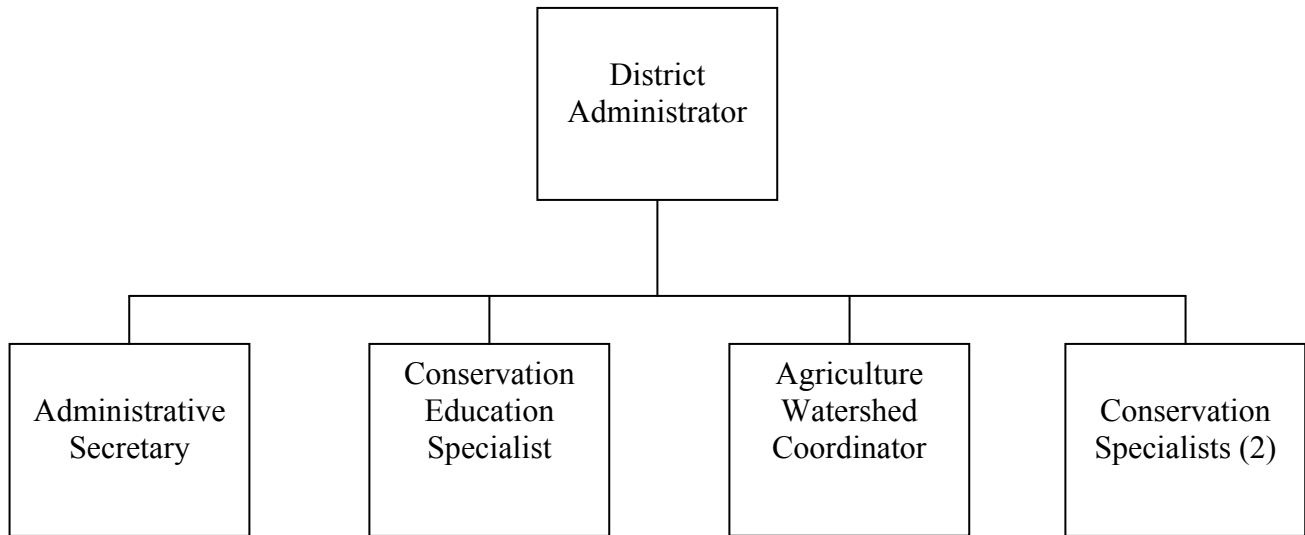
DEPARTMENTAL ACCOMPLISHMENTS:

- Worked with the Northern Virginia Master Gardners Program.
- Performed research for Canadian Forest Service and the pesticide manufacturer Foray, by documenting gypsy moth hatch and recording winter temperatures at test sites.
- Suppressed gypsy moths in Frederick County by spraying 3,800 acres.
- Attended Forest Pest recertification.
- Became the secretary for the Virginia Association of Forest Health Professionals.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	47,517	68,998	50,548	68,473	-525	-0.76%
Operating	82,643	277,116	207,285	277,165	49	0.02%
Capital/Leases	0	800	0	800	0	0.00%
TOTAL	130,160	346,914	257,833	346,438	-476	-0.14%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	22,507	21,560	9,500	28,560	7,000	32.47%
Local	107,653	325,354	248,333	317,878	-7,476	-2.30%
TOTAL	130,160	346,914	257,833	346,438	-476	-0.14%
Full-time Positions	1	1	1	1	0	0.00%

Soil and Water Conservation District



SOIL AND WATER CONSERVATION DISTRICT

8203

DESCRIPTION:

This activity includes the county contribution to the Lord Fairfax Soil and Water Conservation District. The District consists of Frederick, Clarke, Shenandoah and Warren Counties and the City of Winchester. Frederick County pays the Conservation Specialists salaries and fringe benefits. However, these expenses are reimbursed by the Soil and Water Conservation District. The District deals with land, water and related resource problems throughout the district and is an important link between state and regional natural resource programs and landowners and operators. The District provides conservation and environmental experiences for elementary and secondary students throughout the area. The District also review and advises on residential and commercial development plans for mitigating soil erosion and sedimentation. The District also seeks grants for special projects focused on the care and use of the District's natural resources. The Conservation Specialists also provide assistance and training to county planning officials when requested.

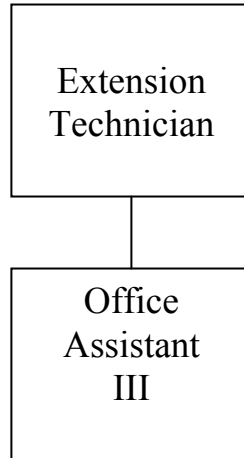
GOALS:

- Develop a database describing the condition of District surface waters.
- To protect water quality in areas being developed, and to reduce the amount of sediment in state waters by interpreting and enforcing state standards for storm water management at construction sites.
- To protect water quality within the District by assisting landowners to permanently protect their land from development.
- To operate and maintain the District owned dams at a level consistent with state standards for the life expectancy of the dam.
- Communicate information on urban conservation issues and practices to governing bodies, organizations and the general public in the District.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	294,555	321,896	331,162	324,606	2,710	0.84%
Operating	9,000	10,000	10,000	10,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	303,555	331,896	341,162	334,606	2,710	0.82%
Revenue:						
Fees	294,555	321,896	331,162	324,606	2,710	0.84%
State/Federal	0	0	0	0	0	0.00%
Local	9,000	10,000	10,000	10,000	0	0.00%
TOTAL	303,555	331,896	341,162	334,606	2,710	0.82%
Full-time Positions	6	6	6	6	0	0.00%

Extension



EXTENSION

8301

DESCRIPTION:

The Extension unit is a satellite service of Virginia Tech/Virginia State and was originally set up through the land grant system with the purpose of being an educational arm of the University system within the community, providing unbiased research based information to residents. Educational programs and informational resources are provided in the areas of Agriculture, Family and Consumer Sciences, Youth Leadership (4-H) and Community Viability and are funded by local, state and federal funds. A staff of seven extension agents and three support personnel provide programming expertise in commercial and consumer horticulture, animal science, equine science, agronomy, waste management, farm business management, youth leadership development, nutrition, wellness and family issues. Frederick County residents contact the office routinely for information about plant insects and diseases, home management and food safety, as well as youth programs. Extension answers a wide array of consumer questions and meets the need for dispersing information on a diverse range of subjects.

GOALS:

- Provide producers with research based information from University and private sectors that will help them maintain economically viable operations and explore new possibilities.
- Assist producers with monitoring and complying with regulations of VDACS, EPA, OSHA and other regulatory agencies including education for certifications when required.
- Provide educational opportunities for the community to heighten awareness of agricultural and environmental issues and impacts.
- Strive to reach 400 youth through the volunteer-led clubs and camps.
- Provide school enrichment programs for 1,000 sixth grade youth in Frederick County schools.
- Develop and deliver nutrition and health educational program targeted to the community and businesses.
- Manage and implement six classes through the Smart Choices Nutrition Education Program

DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted Extension fruit production educational programs.
- Re-certification courses were conducted for area private and commercial applicators as well as training for insect-pest management scouts for federal tax credit.
- Two 4-H'ers were selected to represent Virginia at the National 4-H Congress in Atlanta, Georgia.
- The Smart Choices Nutrition Education Program educated families in the planning district and increased skills in the areas of diet, food safety, food management and food budgeting.
- Workshops on "Telemarketing and Prize Offer Fraud" were conducted for 117 participants.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	96,322	93,046	108,653	100,615	7,569	8.13%
Operating	58,251	93,723	52,990	92,736	-987	-1.05%
Capital/Leases	1,718	2,000	1,596	2,520	520	26.00%
TOTAL	156,291	188,769	163,239	195,871	7,102	3.76%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	156,291	188,769	163,239	195,871	7,102	3.76%
TOTAL	156,291	188,769	163,239	195,871	7,102	3.76%
Full-time Positions	2	2	2	2	0	0.00%

TRANSFERS

9301

DESCRIPTION:

Included in the current budget are transfers to the school operating fund, debt service and maintenance fund. This budget also contains merit and fringe reserves as well as a cost of living adjustment reserve.

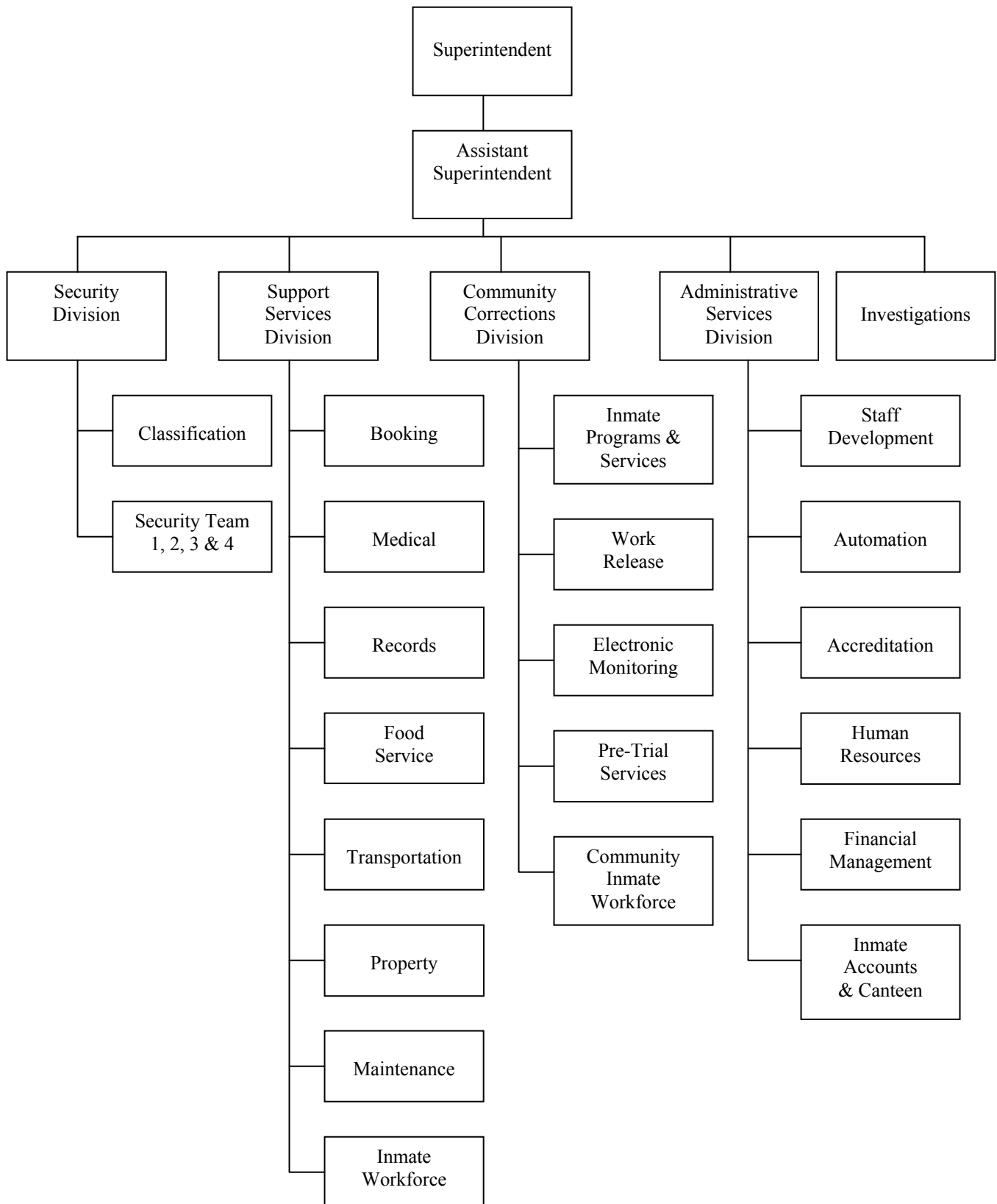
GOALS:

- To transfer the correct amounts to the appropriate funds.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	72,765,390	79,647,189	80,828,872	79,871,400	224,211	0.28%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	72,765,390	79,647,189	80,828,872	79,871,400	224,211	0.28%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	72,765,390	79,647,189	80,828,872	79,871,400	224,211	0.28%
TOTAL	72,765,390	79,647,189	80,828,872	79,871,400	224,211	0.28%
Full-time Positions	0	0	0	0	0	0.00%

Northwestern Regional Adult Detention Center



NORTHWESTERN REGIONAL ADULT DETENTION CENTER

3301

DESCRIPTION:

Organized in 1989, the Northwestern Regional Adult Detention Center can accommodate 823 inmates. The Detention Center is governed by a Jail Authority composed of 14 primary members appointed by the four participating jurisdictions and directed by a Superintendent appointed by the Authority. The facility operates in accordance with the Code of Virginia and the standards prescribed by the Virginia Board of Corrections. Staffed by 145 sworn correctional officers and 55 civilian employees, the Detention Center's daily population during FY 2007 averaged 598 inmates, an 18% increase over the previous year. Although the local population through early FY 07 remained below projections, the Center has entered into agreements with Federal and other local agencies to temporarily secure additional inmates. Given these short-term agreements, it is anticipated that the Jail's average population during FY 09 will reach 656. The Detention Center employees a variety of alternatives to full-time incarceration to limit the impact of inmate population increases. On September 1, 2007 more than 310 inmates were diverted into the detention center's pretrial services, home electronic monitoring and work release programs.

GOALS:

- Fully implement a facility-wide preventive maintenance program.
- Reduce administrative manpower requirement through development of an interactive website that provides responses to public inquiries for unprotected inmate information.
- Implement a Correctional Officer physical readiness assessment program designed to encourage and reward those who maintain appropriate standards of fitness.

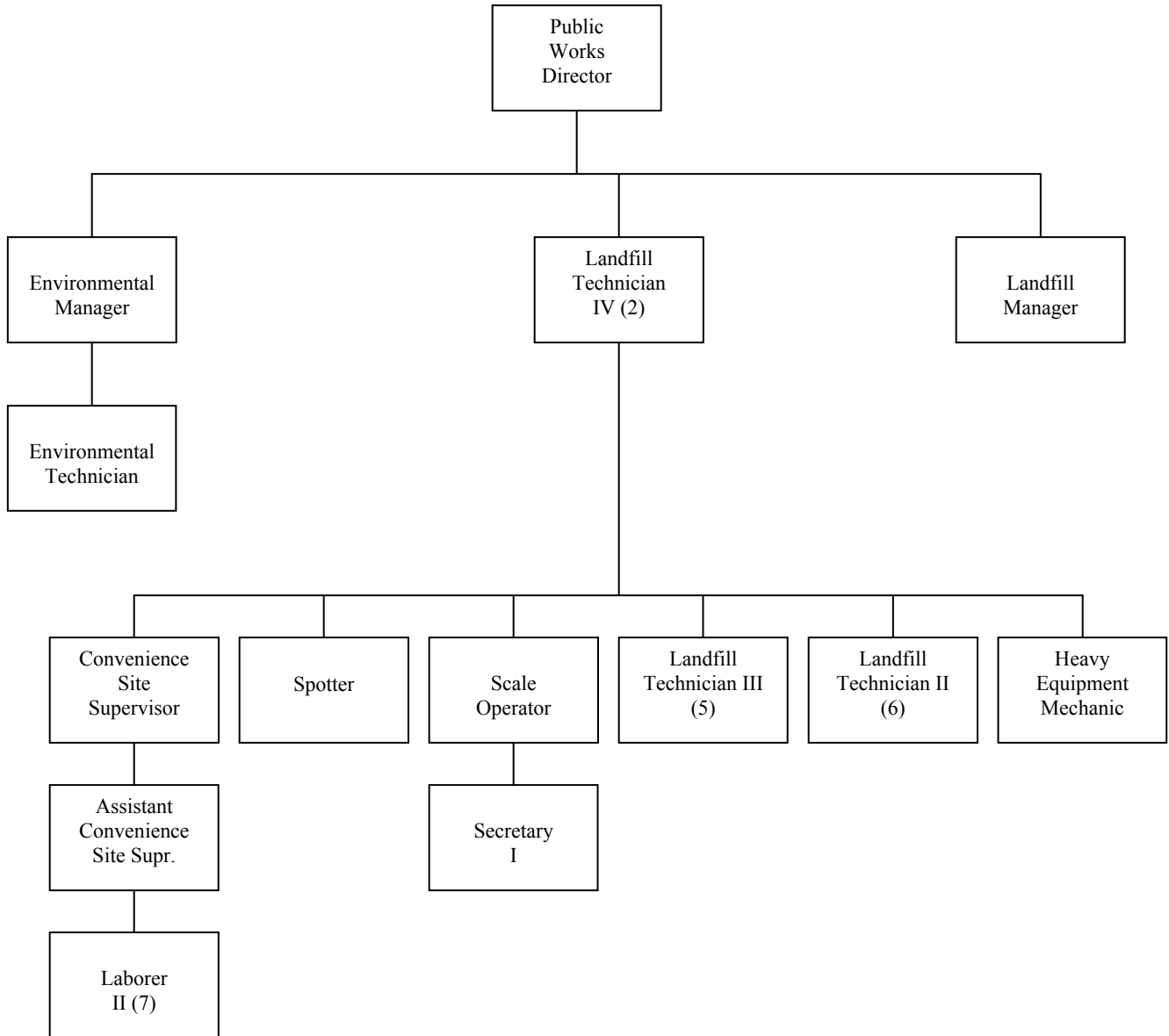
PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
# of acts of institutional violence	49	65	30
Average weekly cost to feed inmates	\$16,916	\$18,286	\$19,573
Inmate/inmate assaults	47	55	28
Inmate/officer assaults	2	10	2
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	10,661,807	12,567,057	12,815,091	14,044,469	1,477,412	11.76%
Operating	4,954,151	4,492,088	3,991,805	4,779,876	287,788	6.41%
Capital/Leases	152,303	191,408	126,874	54,132	-137,276	-71.72%
TOTAL	15,768,261	17,250,553	16,933,770	18,878,477	1,627,924	9.44%
Revenue:						
Fees	1,395,393	1,970,542	1,332,931	1,394,322	-576,220	-29.24%
State/Federal	7,177,858	7,412,296	7,735,315	7,882,813	470,517	6.35%
Local	7,195,010	7,867,715	7,865,524	9,601,342	1,733,627	22.03%
TOTAL	15,768,261	17,250,553	16,933,770	18,878,477	1,627,924	9.44%
Full-time Positions	190	195	195	206	11	5.64%

Landfill



REFUSE DISPOSAL - LANDFILL

4204

DESCRIPTION:

The Frederick County Sanitary Landfill provides non-hazardous solid waste disposal needs for Frederick and Clarke Counties and the City of Winchester. The landfill property includes 878 acres of which 90 acres have been permitted under Subtitle “D” Regulations as a municipal solid waste facility, and 50 acres permitted as a Construction Demolition Debris waste facility. The additional acreage is maintained as borrow area and buffer.

The development and operation of the municipal solid waste landfill has become much more complicated and costly since the implementation of the Subtitle “D” Regulations. Detailed groundwater and surface water monitoring programs are conducted for the old closed landfill, and for the new landfill opened in October 1993. In addition, a gas monitoring program is conducted on a monthly basis for the old and new landfill.

The operation of the Subtitle “D” landfill which includes a composite liner and leachate collection includes a mandatory waste screening program. The permit requires that at least two percent of the waste that is placed in the fill be inspected. The main purpose of these mandatory inspections is to identify potential hazardous wastes and assure waste is being generated in the permitted service area. Approximately 3,500 random waste inspections were performed in FY 2007.

GOALS:

- Maintain vegetative cover on exposed soils by overseeding and fertilizing.
- Increase safety awareness of all landfill employees.
- Recirculate leachate into MSW landfill in order to enhance leachate treatment and increase gas production.
- Expand active gas collection system to include gas to energy projects.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

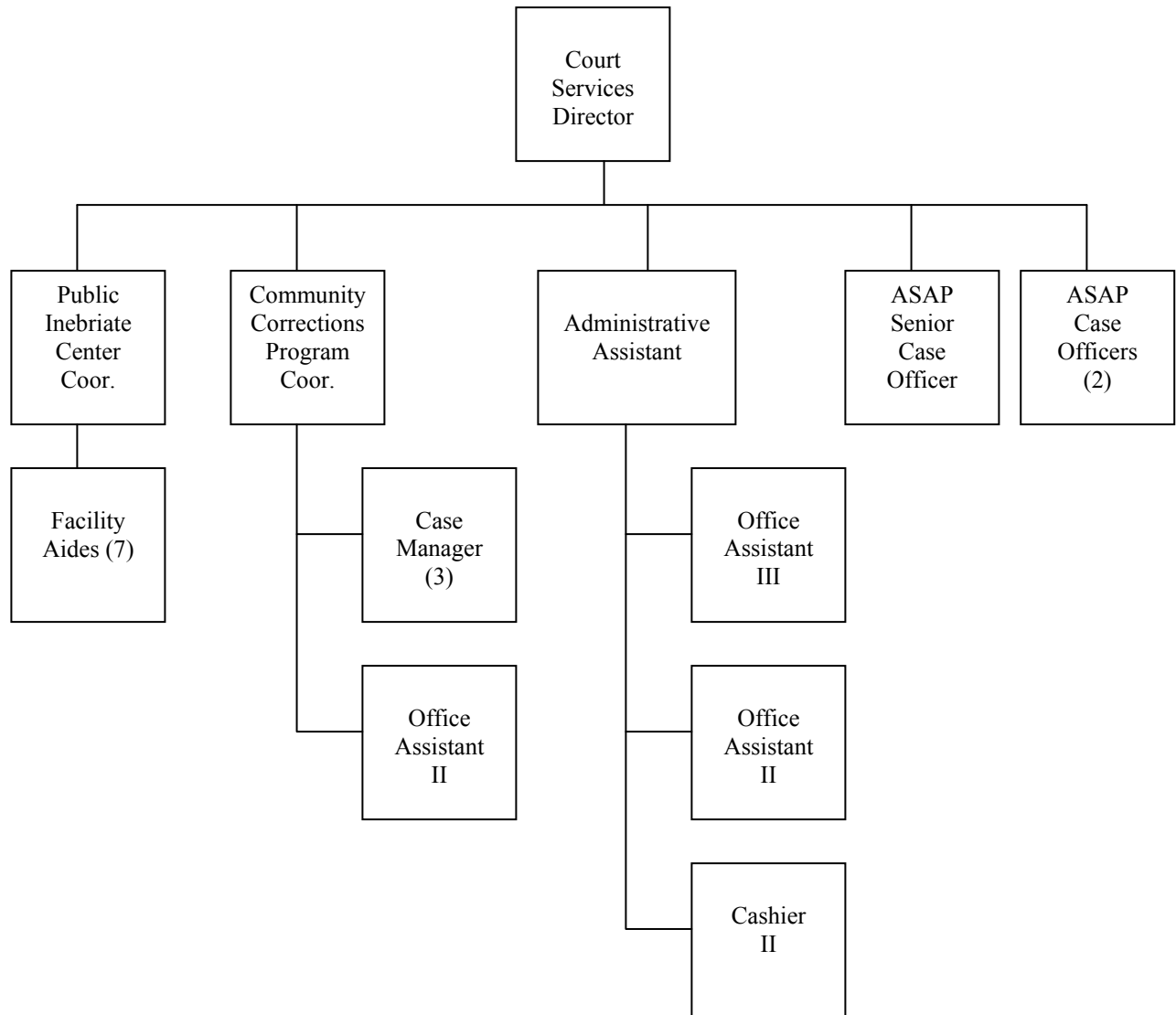
DEPARTMENTAL ACCOMPLISHMENTS:

- Weighed and disposed of 197,244 tons of waste.
- Saved air space through the use of alternate daily cover Posi-Shell.
- Produced approximately 12,000 cubic yards of mulch from collected brush and yard waste.
- Chipped 139,652 passenger tires and 13,679 truck tires.
- Implemented new household hazardous waste collection schedule, increasing services while maintaining costs, serving approximately 1,500 households.
- Increased frequency of electronic recycling events to two times a month, diverting electronic products from the landfill.
- Completed construction and began use of new citizen convenience center.
- Collected and flared approximately 200 million cubic feet of landfill gas.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	1,395,162	1,753,158	1,468,615	1,616,078	-137,080	-7.82%
Operating	3,009,987	3,694,535	2,550,997	3,961,798	267,263	7.23%
Capital/Leases	1,663,220	3,568,500	4,441,799	5,764,800	2,196,300	61.55%
TOTAL	6,068,369	9,016,193	8,461,411	11,342,676	2,326,483	25.80%
Revenue:						
Fees	6,068,369	9,016,193	8,461,411	11,342,676	2,326,483	25.80%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	6,068,369	9,016,193	8,461,411	11,342,676	2,326,483	25.80%
Full-time Positions	29	31	28	28	-3	-9.68%

Division of Court Services



DIVISION OF COURT SERVICES – A.S.A.P.

2109

DESCRIPTION:

This program provides evaluation, probation and intervention services to the courts under the authority of Section 18.2-271.1 of the Code of Virginia. The program is funded entirely by user fees and relies on no local revenue. Although the state Commission on VASAP establishes statewide standards, each local ASAP is guided by policies established by a local Policy Board. VASAP is dedicated to reducing the threat to transportation safety caused by the use of alcohol and/or drugs. Old Dominion ASAP provides probationary supervision of convicted DUI offenders, Habitual Offenders who have had restricted driving privileges restored by the Court, First Offender Drug Program referrals and Young Offenders (those under the age of 21 who illegally possess or consume alcohol, or operate a motor vehicle after illegally consuming alcohol). Old Dominion ASAP also attempts to reduce the threat to transportation safety by individuals with poor driving habits by providing Driver Improvement Clinics, Driving Suspended Intervention and Habitual Offender/Felony DUI Reinstatement Evaluation.

GOALS:

- Provide the convicted DUI offender with a meaningful alternative to jail, fines and loss of driving privileges through program participation.
- Provide the convicted DUI offender with education concerning the effects of alcohol and drugs on the mind and body, and one's ability to operate a motor vehicle safely in the hope of preventing a repeat offense.
- Provide the Young Offender with an educational program that will reduce the probability of becoming further involved with alcohol and/or drug related behavior, and to provide the basic information necessary to develop responsible attitudes and behaviors as they become of-age adults.
- Participate in programs to help increase public awareness of the dangers and legal consequences of driving under the influence of alcohol or drugs and other alcohol/drug related violations.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
DUI Referrals	1,308	1,200	1,200
Young Offender Referrals	112	60	60
First Offender Drug Program Referrals	417	300	300
Driver Improvement Clinic Referrals	415	200	200
Habitual Offender Evaluations	109	120	120

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	314,425	358,630	331,485	362,703	4,073	1.14%
Operating	176,605	196,805	156,907	182,245	-14,560	-7.40%
Capital/Leases	15,203	19,600	14,399	17,400	-2,200	-11.22%
TOTAL	506,233	575,035	502,791	562,348	-12,687	-2.21%
Revenue:						
Fees	506,223	558,692	502,791	562,348	3,656	0.65%
State/Federal	0	0	0	0	0	0.00%
Local	0	16,343	0	0	-16,343	-100.00%
TOTAL	506,223	575,035	502,791	562,348	-12,687	-2.21%
Full-time Positions	6	6	6	6	0	0.00%

DIVISION OF COURT SERVICES - ADMINISTRATION

2110

DESCRIPTION:

Administration consists of the Division of Court Services Director and Administrative Assistant. The staff in Administration performs administrative functions for all programs.

GOALS:

- Assist all programs under the purview of the Division of Court Services.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	172,437	194,689	184,321	155,706	-38,983	-20.02%
Operating	0	0	0	0	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	172,437	194,689	184,321	155,706	-38,983	-20.02%
Revenue:						
Fees	159,064	179,892	165,596	140,963	-38,929	-21.64%
State/Federal	0	0	0	0	0	0.00%
Local	13,373	14,797	18,725	14,743	-54	-0.36%
TOTAL	172,437	194,689	184,321	155,706	-38,983	-20.02%
Full-time Positions	3	3	3	2	-1	-33.33%

“STARTING POINT” DETOX CENTER

2111

DESCRIPTION:

The "Starting Point" Public Inebriate Center provides the public inebriate a safe, calm, controlled atmosphere in which he/she can return to a sober state. The program provides local law enforcement officials an option to incarceration of the public inebriate. This allows officers to resume patrol duties in significantly less time than transporting the public inebriate to jail, thus enhancing public safety. Those persons admitted, once becoming sober, may stay in an effort to become alcohol/drug free. Should a person wish to remain, they are transferred from the Public Inebriate Center to the self-help residential program where they undergo a regimen of attendance at various drug education and counseling programs. "Starting Point" is operated by a Coordinator and six Facility Aides, all of whom are trained in First Aid and CPR. The facility operates 24 hours a day, 365 days a year.

GOALS:

- Significantly reduce the Drunk In Public population at the Northwestern Regional Adult Detention Center.
- Improve the efficiency and effectiveness of the local criminal justice system through reduced law enforcement, magistrate, jail and court involvement with the processing of the public inebriate.
- Provide an opportunity for clients to prepare for alcohol or drug treatment, or other positive outside referral such as Alcoholics or Narcotics Anonymous.

PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Law Enforcement Admissions	1,591	1,500	1,600
Walk-In Admissions	519	500	420
Total Admissions to NRADC for Drunk in Public	101	90	120

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	278,818	323,806	300,219	314,595	-9,211	-2.84%
Operating	56,897	64,672	50,901	64,218	-454	-0.70%
Capital/Leases	1,224	500	348	500	0	0.00%
TOTAL	336,939	388,978	351,468	379,313	-9,665	-2.48%
Revenue:						
Fees	35,982	67,320	50,072	51,067	-16,253	-24.14%
State/Federal	85,926	91,926	85,926	91,926	0	0.00%
Local	215,031	229,732	215,470	236,320	6,588	2.87%
TOTAL	336,939	388,978	351,468	379,313	-9,665	-2.48%
Full-time Positions	7	7	7	7	0	0.00%

OLD DOMINION COMMUNITY CORRECTIONS PROGRAM

2112

DESCRIPTION:

This program provides probationary services and intermediate sanctions for locally responsible offenders from the General District, Juvenile and Domestic Relations and Circuit Courts from the service area. The program operates under the authority of the Comprehensive Community Corrections Act and the Code of Virginia. The program is funded through a grant from the Department of Criminal Justice Services and client supervision fees and requires no matching local funds. Probationary requirements may include community service work, substance abuse/mental health assessment and treatment, alcohol/drug screening and monitoring of payment of court costs, fines and resolutions.

GOALS:

- Provide supervision through the use of communication techniques and skills, which motivates the client to change their criminal behavior.
- Make offenders accountable to the community for their criminal behavior through community service programs, restitution programs, and counseling programs.
- Provide offenders with referrals to educational programs, job training/placement programs and substance abuse education and/or treatment programs to enable them to become fully functional members of the community.
- To transform an otherwise unproductive period of incarceration into a much needed work assistance program for the community.

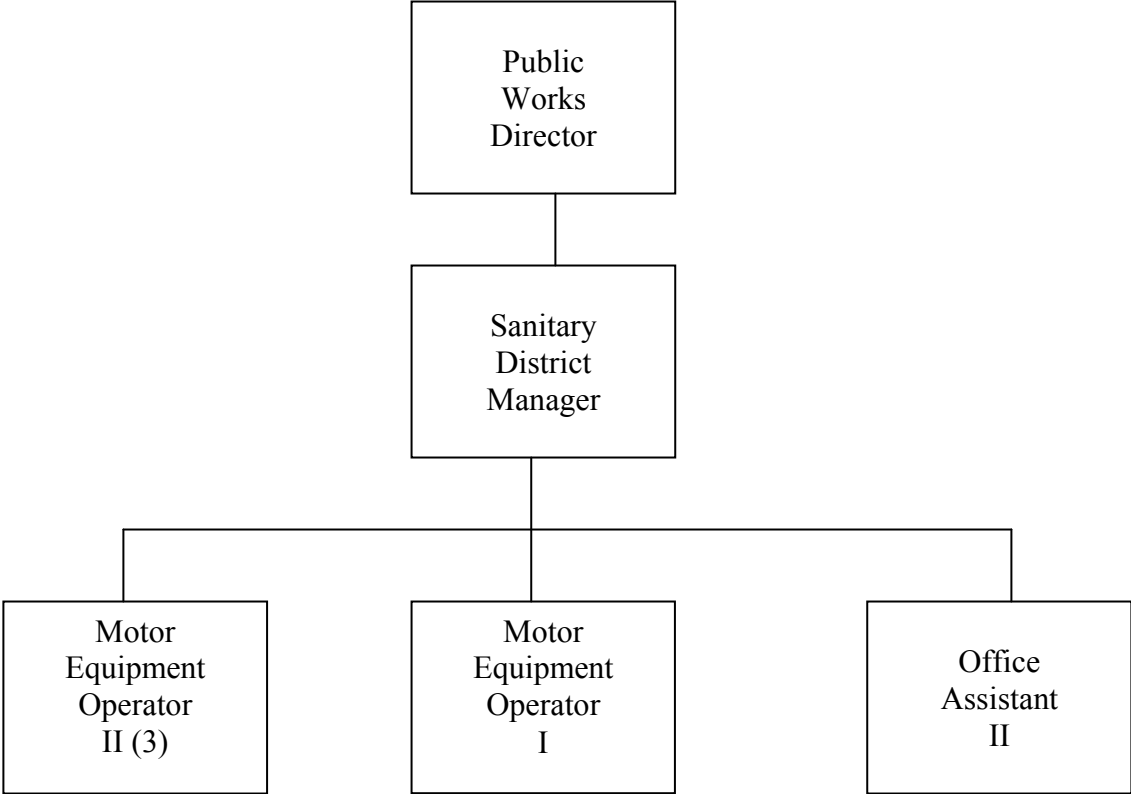
PERFORMANCE INDICATORS:

	FY 2007 Actual	FY 2008 Budget	FY 2009 Budget
Cases Referred	744	596	750
Cases Closed – Successful	449	477	591
Community Service Hours Performed	14,201	12,790	19,893
Court Costs Paid	\$17,302	\$3,060	\$3,571
Restitution Paid	\$12,843	\$5,100	\$7,413
Jail Days Suspended	27,150	32,600	27,510
Client Supervision Days	107,318	95,635	121,758

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	183,602	222,868	213,522	257,796	34,928	15.67%
Operating	58,530	58,872	64,863	51,173	-7,699	-13.08%
Capital/Leases	7,549	10,754	8,698	8,700	-2,054	-19.10%
TOTAL	249,681	292,494	287,083	317,669	25,175	8.61%
Revenue:						
Fees	34,232	67,398	67,634	94,220	26,822	39.80%
State/Federal	215,449	215,449	219,449	223,449	8,000	3.71%
Local	0	9,647	0	0	-9,647	-100.00%
TOTAL	249,681	292,494	287,083	317,669	25,175	8.61%
Full-time Positions	4	4	4	5	1	25.00%

Shawneeland Sanitary District



SHAWNEELAND SANITARY DISTRICT

8108

DESCRIPTION:

The Shawneeland Sanitary District (SSD) was established by the Frederick County Board of Supervisors under the authority of the Code of Virginia. By designating this area a Sanitary District, the county can levy additional taxes on the residents and/or landowners. The Manager of the SSD is hired by and works for the Board of Supervisors. An active advisory committee has been established within the Sanitary District to make recommendations to the Board of Supervisors through the SSD Manager.

GOALS:

- Continue with snow removal, upgrading of main arterial roads and maintenance of existing roads.
- Improve and extend the recreational areas.
- Work with the Shawneeland Advisory Committee and subcommittees on long and mid-range plans.

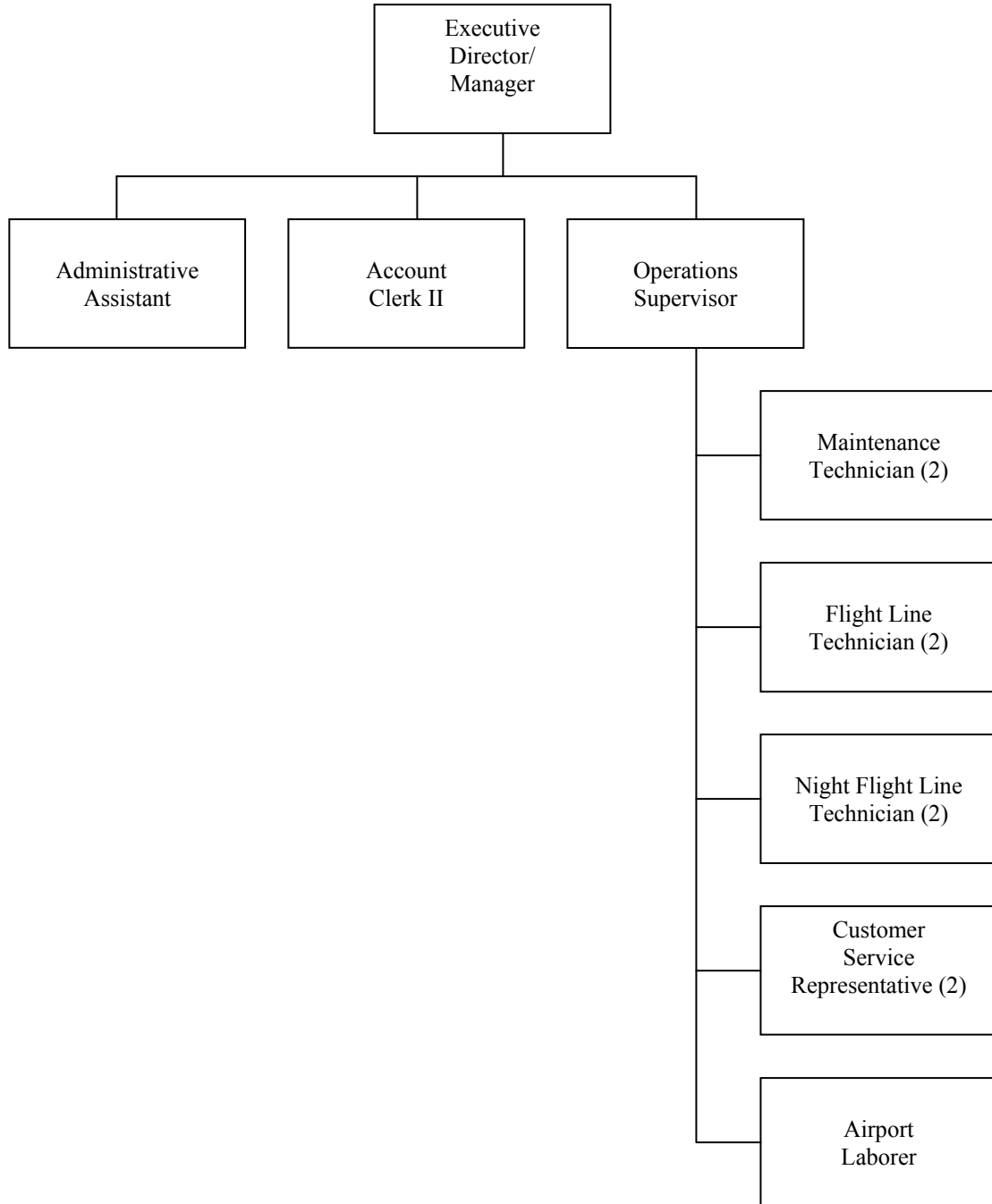
DEPARTMENTAL ACCOMPLISHMENTS:

- Continue with snow removal, upgrading of main arterial roads and maintenance of existing roads.
- Improve and extend the recreational areas.
- Work with the Shawneeland Advisory Committee and subcommittees on long and mid-range plans.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	277,595	331,822	314,884	304,367	-27,455	-8.27%
Operating	552,322	367,920	331,566	352,171	-15,749	-4.28%
Capital/Leases	309,979	321,000	192,379	364,000	43,000	13.40%
TOTAL	1,139,896	1,020,742	838,829	1,020,538	-204	-0.02%
Revenue:						
Fees	1,139,896	1,020,742	838,829	1,020,538	-204	-0.02%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	1,139,896	1,020,742	838,829	1,020,538	-204	-0.02%
Full-time Positions	6	6	6	6	0	0.00%

Regional Airport Authority



AIRPORT AUTHORITY OPERATING FUND

8109

DESCRIPTION:

The Airport Authority operates and maintains the regional airport as a public use facility while striving to balance its annual budget using airport-generated revenues. Approximately 83 percent of the funds required to operate and maintain the 376 acre facility are earned from the sale of essential products and services to based and itinerant aircraft owners and operators. Essential aircraft products and services are provided as a proprietary exclusive right by the Airport Authority to ensure that a desirable level of service is maintained. Essential aircraft products and services include the sale of fuel and oil products, aircraft parking and storage, catering and ground transportation on a twenty-four hour basis.

GOALS:

- Provide a safe, efficient and modern air transportation facility.
- Provide access to the National Air Transportation System.
- Support economic development within the Northern Shenandoah Valley.
- To become self-sustaining in operations.
- Expand services to attract new corporate customers and increase based aircraft.
- Build additional corporate hangars to attract new jet aircraft owners to base at Winchester Regional Airport.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	538,294	632,406	569,677	668,600	36,194	5.72%
Operating	1,493,980	2,082,200	2,031,552	2,395,400	313,200	15.04%
Capital/Leases	274,757	251,945	235,825	257,135	5,190	2.06%
TOTAL	2,307,031	2,966,551	2,837,054	3,321,135	354,584	11.95%
Revenue:						
Fees	2,228,228	2,869,793	2,761,117	3,252,243	382,450	13.33%
State/Federal	2,528	23,640	2,819	25,140	1,500	6.35%
Local	76,275	73,118	73,118	43,752	-29,366	-40.16%
TOTAL	2,307,031	2,966,551	2,837,054	3,321,135	354,584	11.95%
 Full-time Positions	 12	 13	 13	 13	 0	 0.00%

UNEMPLOYMENT COMPENSATION FUND

9500

DESCRIPTION:

In 1976, the U.S. Congress passed an act which extended unemployment benefits to all employees of a local government. Subsequently, the Commonwealth of Virginia passed legislation to implement this federal act in Virginia. Two methods of participation were given to the localities; contributing tax and reimbursement. On October 26, 1977, the Board of Supervisors decided to implement the reimbursement method. This legislation became effective January 1, 1978 and the insurance must be funded at 100% by local units of government.

No funds were budgeted in this fund for FY 2008-2009 due to the fact that this fund was added to the list of funds that are automatically carried forward every year as part of the adopted budget resolution.

GOALS:

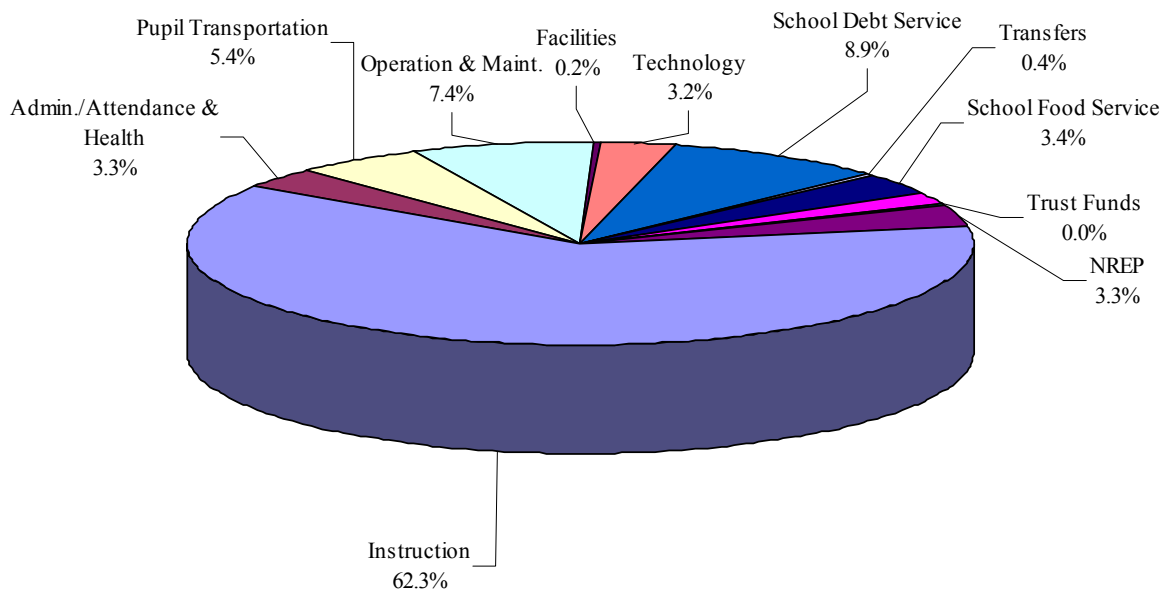
- Provide unemployment assistance to eligible individuals.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	11,946	10,000	6,816	0	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	11,946	10,000	6,816	0	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	11,946	10,000	6,816	0	0	0.00%
TOTAL	11,946	10,000	6,816	0	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

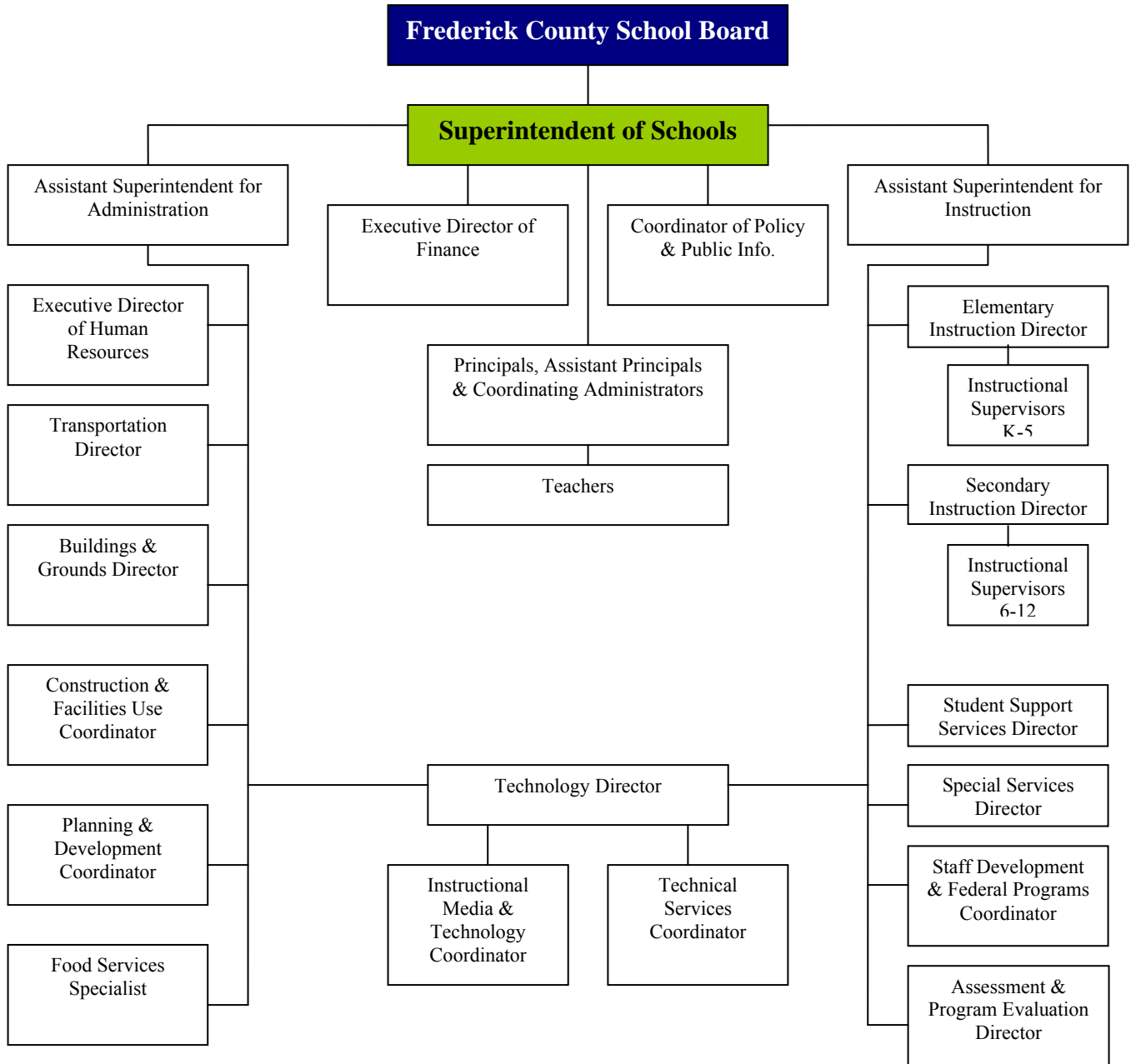
Schools

	2007 Actual	2008 Budget	2009 Adopted Budget	Increase (Decrease) FY 2008 to FY 2009 Amount	%
Instruction	\$95,264,733	\$103,588,069	\$102,347,361	(\$1,240,708)	-1.20%
Admin./Attendance & Health	6,443,704	6,499,247	5,369,441	-1,129,806	-17.38%
Pupil Transportation	7,543,557	8,147,321	8,814,131	666,810	8.18%
Operation & Maintenance	10,270,328	11,620,682	12,238,497	617,815	5.32%
Facilities	203,928	307,436	339,518	32,082	10.44%
Technology	0	0	5,289,779	5,289,779	100.00%
School Debt Service	13,555,194	14,119,165	14,672,237	553,072	3.92%
Transfers	517,662	517,662	634,981	117,319	22.66%
School Food Service	4,275,096	5,479,205	5,623,346	144,141	2.63%
School Textbook	889,169	1,418,230	3,051,911	1,633,681	115.19%
Trust Funds	414	1,100	1,100	0	0.00%
Consolidated Services	41,748	300,000	0	-300,000	-100.00%
School Capital Fund	1,571,864	1,050,000	500,000	-550,000	-52.38%
NREP Operating Fund	4,401,168	5,313,327	5,424,035	110,708	2.08%
NREP Textbook Fund	9,232	30,000	30,000	0	0.00%
SCHOOL FUNDS	\$144,987,797	\$158,391,444	\$164,336,337	\$7,185,601	3.75%



Frederick County Public Schools

2008-2009 Organizational Chart



SCHOOL INSTRUCTION

DESCRIPTION:

The department of instruction is the primary and most significant component of the school budget. In addition to the division superintendent, the program of instruction is directed by the assistant superintendent for instruction and the supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of primary, elementary, intermediate, high school and adult instruction. The department of instruction includes regular education, special education for handicapped and disabled students, gifted and talented education and vocational education. The largest number of personnel is employed and directed through the instructional department. 13,218 students are expected to be enrolled in the Frederick County Public Schools for FY 2009.

The instructional program also includes the responsibilities of support personnel, the oversight of school programs, student activities, curriculum development, guidance services, athletic programs, staff development, testing coordination, grant programs, regional programs, library services, and more.

The budget reduction in FY 2009 compared to FY 2008 is due to reclassifying instructional technology expenditures, technology resource teachers and other instructional technology positions to the new expenditure category "Technology".

GOALS:

- The major purpose of the public school system is to provide high quality, cost effective education for the children, youth and adults of the county.

CURRENT ACCOMPLISHMENTS:

- Adequate Yearly Progress (AYP) indicators for No Child Left Behind requirements were achieved by ten of eighteen schools. All three county high schools met the federal mandates.
- County-wide pass rates for mathematics Standards of Learning tests increased from 75% last year to 78%.
- Middle and high school Algebra I pass rates increased from 87% last year to 91%.
- Robert E. Aylor Middle School Select Chorus was chosen by rigorous audition to sing at the White House Holiday Open House on December 10, 2007.
- 477 of 1,752 high school juniors and seniors enrolled in Advanced Placement (AP) courses while 21 students were honored as AP Scholars by the College Board for their superior performance on multiple AP exams.
- James Wood Middle School led the Northern Shenandoah Valley in Kids Voting participation during the 2007 state and local elections.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	85,876,021	93,458,526	92,481,376	93,592,422	133,896	0.14%
Operating	7,956,746	8,865,239	9,552,214	8,555,625	-309,614	-3.49%
Capital/Leases	1,431,966	1,264,304	1,632,892	199,314	-1,064,990	-84.24%
TOTAL	95,264,733	103,588,069	103,666,482	102,347,361	-1,240,708	-1.20%
Revenue:						
Fees	517,000	596,580	592,327	610,767	14,187	2.38%
State/Federal	52,292,775	56,219,454	56,326,373	57,266,679	1,047,225	1.86%
Local	43,395,209	46,772,035	46,747,782	44,469,915	-2,302,120	-4.92%
TOTAL	96,204,984	103,588,069	103,666,482	102,347,361	-1,240,708	-1.20%
Full-time Positions	1,476.9	1,499.4	1,527.4	1,481.6	-17.8	-1.19%

ADMIN./ATTENDANCE AND HEALTH SERVICES

DESCRIPTION:

The office of the division superintendent of schools and administrative staff serves as the executive wing of the Frederick County School Board. Virginia School Laws states that the school board is to establish policy, employ a division superintendent, approve expenditures, approve personnel and supervise the overall operation of the public schools through the office of the division superintendent. The division superintendent is charged by state law to serve as the executive officer of the school board and to give leadership to the overall operation of the public schools. The division superintendent and staff provide leadership for the education of county students in grades K-12 and adult education, screen and recommend to the school board all school personnel, prepare for and record the minutes of all school board meetings and maintain records of all school board transactions. The division superintendent and staff are charged with the responsibilities of the overall management and direction of the school system, including administration, instruction, plant operations and maintenance, transportation, food services and public relations. This office also must maintain close relationships with the Virginia Board of Education and Virginia Department of Education and various agencies of the federal government that fund and evaluate special programs of education. The division superintendent and staff are charged with the responsibility of planning, human resources, finance, information services and supervising the construction or renovation of school facilities.

Also included in this category are attendance and health services which consist of those activities which have as their primary purpose the promotion and improvement of children health and safety at school. It consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry and nursing services. Under these accounts are recorded expenditures for all health services for public school students and employed personnel.

The budget reduction in FY 2009 compared to FY 2008 is due to reclassifying administrative technology expenditures and administrative technology positions to the new expenditure category "Technology".

GOALS:

- To ensure the most efficient operation of the school system.

CURRENT ACCOMPLISHMENTS:

- 542 new hires were processed through new employee orientations.
- 99.95% core classes designated by the No Child Left Behind Act were taught by highly qualified teachers.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	5,445,415	5,956,543	5,751,484	4,938,374	-1,018,169	-17.09%
Operating	929,117	537,204	716,305	425,567	-111,637	-20.78%
Capital/Leases	69,172	5,500	36,216	5,500	0	0.00%
TOTAL	6,443,704	6,499,247	6,504,005	5,369,441	-1,129,806	-17.38%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,555,806	2,515,875	2,514,285	2,230,396	-285,479	-11.35%
Local	3,951,496	3,983,372	3,989,720	3,139,045	-844,327	-21.20%
TOTAL	6,507,302	6,499,247	6,504,005	5,369,441	-1,129,806	-17.38%
Full-time Positions	76.3	76.7	75.8	65.3	-11.4	-14.86%

PUPIL TRANSPORTATION SERVICES

DESCRIPTION:

The pupil transportation service provides transportation daily for almost all the students of Frederick County, including transportation in specially equipped vehicles for handicapped students. Additional responsibilities include transportation for approved field trips, athletic participation and other special transportation. The pupil transportation service is under the direction of a director of transportation, whose responsibilities include the recommendation of bus drivers and substitute bus drivers to the division superintendent and school board. The director of transportation must follow the laws and guidelines of the Virginia Board of Education in the employment of bus drivers and assistant bus drivers. All drivers must pass a driving test through the Virginia Division of Motor Vehicles. This department is also charged with the employment of qualified garage employees, including mechanics, state inspection personnel and persons qualified to assist in the overall maintenance of more than 200 buses and other vehicles. An important role of the director of transportation is the development of bus routes to cover the entire road system of Frederick County. This person is charged with encouraging and promoting safety practices of bus drivers in the operation of vehicles on the highways and roads of the county.

GOALS:

- To provide safe and reliable transportation to and from school for all students on a daily basis.

CURRENT ACCOMPLISHMENTS:

- Bus fleet traveled over 2.4 million miles transporting students to and from school, completing over 700 routes with 177 regular and special education school buses.
- Provided detailed information before the start of school to all students of when, where and what bus they would take to school.
- Implemented electronic automated fueling system for school division buses.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	5,471,919	5,927,277	5,740,732	6,186,845	259,568	4.38%
Operating	1,052,211	1,328,515	1,559,770	1,735,286	406,771	30.62%
Capital/Leases	1,019,427	891,529	914,130	892,000	471	0.05%
TOTAL	7,543,557	8,147,321	8,214,632	8,814,131	666,810	8.18%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,992,048	3,153,848	3,175,570	3,661,275	507,427	16.09%
Local	4,625,963	4,993,473	5,039,062	5,152,856	159,383	3.19%
TOTAL	7,618,011	8,147,321	8,214,632	8,814,131	666,810	8.18%
Full-time Positions	210.3	214.3	215.3	215.3	1	0.47%

OPERATION & MAINTENANCE SERVICES

DESCRIPTION:

The school division includes eighteen regular school buildings, the Learning Center, the NREP facility, the administration building and other buildings providing office and shop space for school personnel. Operations include the maintenance of all FCPS facilities which equate to over 2 million square feet. Daily cleaning, as well as the preventative maintenance and repair of the mechanical systems, the environmental systems, the structural design and grounds are included in this section.

Maintenance of the school division's facilities includes the repair and replacement of equipment as well as contracted services on buildings and grounds.

This department is charged with the maintenance of buildings, such as keeping in operation electrical machinery, replacing windows, replacing or installing new cabinets, overseeing the proper functions of heating and air conditioning equipment, the monitoring of all wastewater systems and many other tasks. This department includes full-time county-wide maintenance employees, whose skills and training have provided extensive savings of tax dollars through preventive maintenance and repairs of damaged or malfunctioning equipment. Building custodians are included in this category. These individuals are responsible for the daily upkeep of the building and first line maintenance.

GOALS:

- To ensure a well-maintained, safe and clean environment for the instruction of the children within the school division as well as providing the same for the employees of the system.

CURRENT ACCOMPLISHMENTS:

- Processed thousands of work order requests.
- Participated in annual safety audits of all division facilities.
- Coordinated building and maintenance projects throughout the division.
- Assisted with the opening of the replacement Gainesboro Elementary School.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	5,137,329	5,719,920	5,680,920	6,125,593	405,673	7.09%
Operating	4,683,921	5,776,262	5,709,034	5,889,204	112,942	1.96%
Capital/Leases	449,078	124,500	276,144	223,700	99,200	79.68%
TOTAL	10,270,328	11,620,682	11,666,098	12,238,497	617,815	5.32%
Revenue:						
Fees	408,822	380,451	391,701	370,451	-10,000	-2.63%
State/Federal	4,073,584	4,498,395	4,509,820	5,083,712	585,317	13.01%
Local	5,889,288	6,741,836	6,764,577	6,784,334	42,498	0.63%
TOTAL	10,371,694	11,620,682	11,666,098	12,238,497	617,815	5.32%
Full-time Positions	119.3	123.8	125.2	125.2	1.4	1.13%

FACILITIES

DESCRIPTION:

The facilities category of the operating fund includes activities concerned with acquiring and improving sites, improving existing sites, collaborating with architects and engineers relating to acquiring and improving sites and improving buildings, preparing and interpreting descriptions of specific requirements for various learning experiences of students to be accommodated in a building, buying or constructing buildings and building additions, installing or extending service systems and other building equipment.

GOALS:

- The facilities budget allows for the funding of preliminary work necessary to purchase land or improve sites.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	169,917	239,436	234,436	247,018	7,582	3.17%
Operating	34,011	68,000	92,500	92,500	24,500	36.03%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	203,928	307,436	326,936	339,518	32,082	10.44%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	80,885	107,995	126,385	141,031	33,036	30.59%
Local	125,056	199,441	200,551	198,487	-954	-0.48%
TOTAL	205,941	307,436	326,936	339,518	32,082	10.44%
Full-time Positions	2.5	2.5	2.5	2.5	0.0	0.00%

TECHNOLOGY

DESCRIPTION:

The 2008 General Assembly enacted a law for school divisions to report expenditures by a new classification called Technology effective July 1, 2008 (fiscal year 2009). This classification captures technology-related expenditures that are directly used in classroom instruction, teachers providing technology instruction, support services for students, administration, pupil transportation, and buildings and grounds maintenance. Prior to FY 2009, technology-related expenditures were reported under the functions of instruction and administration.

This department provides technology leadership, products, and services to the school division while managing division-wide information resources and ensuring information security and integrity. The department provides the division with network and computer hardware support, technology resource teachers, audio/visual services, student management, human resource, and financial management systems support. The school division has about 5,500 computers and 1,600 printers. The student to computer ratio is 3 students to 1 computer at the elementary school level and 2 students to 1 computer at the middle and high school levels.

The school board approved Six Year Technology Plan: 2003-2009 is used to plan and budget for expenditures related to technology. This plan parallels the Virginia Department of Education – Technology Plan for Virginia to assure alliance with state projects and initiatives.

GOALS:

- To ensure that all schools have access to integrated services across high-speed network/networks that are sufficiently supported to ensure reliable, ongoing operations.
- To identify and deliver effective technology training to assist teachers in helping students achieve high academic standards while providing leadership in the utilization of learning technologies.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	3,460,793	3,460,793	100.00%
Operating	0	0	0	789,386	789,386	100.00%
Capital/Leases	0	0	0	1,039,600	1,039,600	100.00%
TOTAL	0	0	0	5,289,779	5,289,779	100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	2,197,305	2,197,305	100.00%
Local	0	0	0	3,092,474	3,092,474	100.00%
TOTAL	0	0	0	5,289,779	5,289,779	100.00%
Full-time Positions	0	0	0	40.9	40.9	100.00%

SCHOOL DEBT SERVICE

DESCRIPTION:

Whenever extensive building programs are developed by the school board and loans through bonds and the Virginia Literary Fund are procured, it is necessary to set up a schedule of repayment over a twenty year period. The funds in this category include principal and interest for Virginia Supplemental Retirement System Bonds, Virginia Public School Authority Bonds, Virginia Literary Fund payments and principal and interest for interim financing as required.

An additional cost included in this budget are fees for handling bonds and fees charged for investing VPSA bond proceeds.

GOALS:

- To repay the money borrowed through bond issuance and literary loans over a twenty year period.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease	
					FY 2008 App. To FY 2009 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	13,555,194	14,119,165	14,119,165	14,672,237	553,072	3.92%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	13,555,194	14,119,165	14,119,165	14,672,237	553,072	3.92%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,998,357	1,962,639	1,962,639	2,078,082	115,443	5.88%
Local	11,853,876	12,156,526	12,156,526	12,594,155	437,629	3.60%
TOTAL	13,852,233	14,119,165	14,119,165	14,672,237	553,072	3.92%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

TRANSFERS - SCHOOLS

DESCRIPTION:

The School Operating Fund transfers money to other funds in the school budget. Transfers reflected here represent the required local portion for the School Textbook Fund.

GOALS:

- The transfers provide a clearing account for state and federal monies destined for other funds.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	517,662	517,662	517,662	634,981	0	22.66%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	517,662	517,662	517,662	634,981	0	22.66%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	517,662	517,662	517,662	634,981	0	22.66%
TOTAL	517,662	517,662	517,662	634,981	0	22.66%
Full-time Positions	0	0	0	0	0	0.00%

SCHOOL FOOD SERVICE

DESCRIPTION:

The County public school system operates a school food service that provides approximately 1.8 million meals for students and school personnel each year. The school food service is under the direction of the assistant superintendent for administration.

Each school cafeteria has a manager, who works closely with the principal of the school and the food service specialist in planning nutritious breakfast and lunch meals and supervising the planning, purchasing, preparing and dispensing of foods for students and school personnel. All cafeterias are inspected by the Virginia Department of Health for cleanliness. Also, all personnel must be certified to be free from tuberculosis and any contagious diseases. The Virginia Dept. of Education provides an area supervisor of food services, who visits the cafeterias several times a year to observe the operation and check menus for nutritional values and serving appeal. Monthly participation reports are prepared by each school cafeteria manager through the principal and a county-wide report is prepared for the corresponding periods by the assistant superintendent of administration.

The operation of food services is financed primarily by the federal school lunch program and from daily charges for lunches and milk.

GOALS:

- To provide a well-balanced nutritious offering of meals for all students attending the Frederick County Public Schools.

CURRENT ACCOMPLISHMENTS:

- Served about 1.8 million meals including breakfasts and lunches.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	2,242,494	2,471,263	2,471,262	2,547,834	76,571	3.10%
Operating	1,972,838	2,130,261	2,130,262	2,329,902	199,641	9.37%
Capital/Leases	59,764	877,681	881,906	745,610	-132,071	-15.05%
TOTAL	4,275,096	5,479,205	5,483,430	5,623,346	144,141	2.63%
Revenue:						
Fees	2,871,415	3,145,523	3,145,523	3,262,212	116,689	3.71%
State/Federal	1,305,844	1,329,306	1,329,306	1,610,567	281,261	21.16%
Local	0	1,004,376	1,008,601	750,567	-253,809	-25.27%
TOTAL	4,177,259	5,479,205	5,483,430	5,623,346	144,141	2.63%
Full-time Positions	100	101.3	102.6	102.6	1.3	1.28%

SCHOOL TEXTBOOK

DESCRIPTION:

The Frederick County School Board operates a textbook fund that provides basic texts and other materials for students in grades K-12.

As a result of the 1994 General Assembly session, textbooks are provided free of charge to all students. Disbursements for textbooks are determined by an adoption schedule set by the Virginia State Department of Education. Based on the adoption schedule, total disbursements for textbooks can vary from one year to the next.

GOALS:

- To provide textbooks to all students.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	13,925	25,739	25,739	23,540	-2,199	-8.54%
Operating	875,244	1,392,491	1,392,491	3,028,371	1,635,880	117.48%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	889,169	1,418,230	1,418,230	3,051,911	1,633,681	115.19%
Revenue:						
Fees	53,754	18,500	18,500	18,500	0	0.00%
State/Federal	755,625	774,235	774,235	906,609	132,374	17.10%
Local	518,076	625,495	625,495	2,126,802	1,501,307	240.02%
TOTAL	1,327,455	1,418,230	1,418,230	3,051,911	1,633,681	115.19%
Full-time Positions	0.5	0	0.5	0.5	0.5	100.00%

SCHOOL TRUST FUNDS

DESCRIPTION:

The Frederick County School Board, as trustee of the Harriet S. Sides Trust Fund, provides free textbooks to needy children.

The Frederick County School Board, as trustee of the Olin Larrick Trust Fund established in 1932, provides a scholarship award periodically for a deserving Middletown student who is graduating from high school.

GOALS:

- To provide textbooks for school to needy children of Frederick County.
- To provide an incentive upon graduation for a high school student residing in Middletown.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	414	1,100	1,100	1,100	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	414	1,100	1,100	1,100	0	0.00%
Revenue:						
Fees	995	1,100	1,100	1,100	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	995	1,100	1,100	1,100	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

CONSOLIDATED SERVICES FUND

DESCRIPTION:

A memorandum of understanding between the Frederick County Board of Supervisors and the Frederick County School Board was developed to provide a framework whereby the school system would manage and assume responsibility for the operation and maintenance of the county office complex. Expenses are billed to the respective agency. Funds are appropriated on the basis of receipts in any given year associated with the operation and maintenance of the Old Frederick County Courthouse, the county administration building located at 107 North Kent Street and the Handley Regional Library.

GOALS:

- To have the county office complex and Handley Regional Library operated and maintained by school system personnel.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	41,748	300,000	300,000	0	-300,000	-100.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	41,748	300,000	300,000	0	-300,000	-100.00%
Revenue:						
Fees	41,748	300,000	300,000	0	-300,000	-100.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	41,748	300,000	300,000	0	-300,000	-100.00%
Full-time Positions	0	0	0	0	0	0.00%

NREP OPERATING FUND

DESCRIPTION:

The Northwestern Regional Education Program (NREP) serves students who need specialized educational services from the public school systems of Clarke County, Frederick County and the City of Winchester. The three school systems share costs and facilities to provide education and therapeutic programs to low incidence populations needing special services. Students eligible for these services are referred to NREP by their home school systems.

Early Childhood Special Education - NREP provides screening services for children from birth to five years of age to identify children experiencing delays. Therapy services (such as speech, physical and occupational) and services for hearing and visually impaired children are available. Services may be provided on campus or at a local daycare, on a full or part-time basis.

Emotionally Disturbed Children - NREP provides academic instruction and behavioral programming for school-aged students identified as seriously emotionally disturbed. These students receive intensive small-group instruction and behavior management programming. Elementary students receive most of their instruction in a self-contained classroom. A team of teachers provides instruction to middle school and high school students. Acquisition of academic skills, appropriate social skills and alternative behaviors is emphasized.

Multiple Disabilities - NREP provides services for any child between the ages of 2 to 21 who has a combination of disabilities who cannot be accommodated in a regular school setting. There is no minimal functioning level, and the child need not be verbal, toilet-trained, ambulatory or able to self-feed. Training in self-help, daily living and pre-vocational skills is offered in the school setting as well as in a variety of community settings.

Related Services - In order to meet the specific needs of its students, NREP offers comprehensive supportive services. In addition to the services previously mentioned, NREP also provides services that include adaptive physical education, counseling, nursing and music therapy.

GOALS:

- The major purpose of NREP is to provide specialized educational and therapeutic programs to low incidence populations needing special services.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	3,652,234	4,134,005	4,133,698	4,138,108	4,103	0.10%
Operating	692,694	793,438	805,026	772,029	-21,409	-2.70%
Capital/Leases	56,240	385,884	375,261	513,898	128,014	33.17%
TOTAL	4,401,168	5,313,327	5,313,985	5,424,035	110,708	2.08%
Revenue:						
Fees	4,448,213	4,874,080	4,953,002	4,938,208	64,128	1.32%
State/Federal	113,861	111,934	42,418	26,000	-85,934	-62.10%
Local	0	327,313	318,565	459,827	132,514	40.49%
TOTAL	4,562,074	5,313,327	5,313,985	5,424,035	110,708	2.08%
Full-time Positions	80.1	82.6	81.6	80.6	-2	-2.42%

NREP TEXTBOOK FUND

DESCRIPTION:

The Northwestern Regional Education Program (NREP) operates a textbook fund that provides basic texts and other materials for students enrolled in their program.

GOALS:

- To provide textbooks to all NREP students.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	9,232	30,000	30,000	30,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	9,232	30,000	30,000	30,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	11,044	30,000	30,000	30,000	0	0.00%
TOTAL	11,044	30,000	30,000	30,000	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

**CAPITAL IMPROVEMENT PLAN
FREDERICK COUNTY
2008-2009**

The Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local planning commission. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the county for the ensuing five years. The CIP consists of a separate document that was adopted by the Board of Supervisors on February 27, 2008.

The CIP is updated annually. Projects are removed from the plan as they are completed or as priorities change. The plan is intended to assist the Board of Supervisors in preparation of the county budget. In addition to determining priorities for capital expenditures, the county must also ensure that projects contained within the CIP conform to the Comprehensive Policy Plan.

The annual review process begins with the submission of capital expenditure requests from county departments and relevant agencies in the fall of the year. These requests are evaluated by the Comprehensive Plans and Programs Subcommittee (CPPS), a subcommittee of the Planning Commission. The CPPS meets with representatives of departments making expenditure requests and determines a recommended priority for the various requests. This recommendation is forwarded to the Planning Commission which in turn makes a recommendation to the Board of Supervisors.

The Capital Improvements Plan is strictly advisory. It is possible that particular projects may not be funded during the year that is indicated in the CIP. The CIP is considered the first step towards the project, while the budget is considered the last obstacle before construction.

Impact of the Capital Program on the Operating Budget: The Capital Program has three direct impacts on the Operating Budget. The primary impact is in the Debt Service accounts. The greatest part of the county's capital improvement costs have been funded through the issuance of General Obligation Bonds, which generally are repaid over a period of twenty years. The only debt of this nature is funding for the construction of schools.

The second impact of the Capital Program upon the Operating Budget is in the Cash Capital account. Cash Capital is the appropriation of General Fund monies to fund capital improvement projects. Financing capital projects on a pay-as-you-go basis minimizes the need for issuing bonds and substantially reduces current and future debt service costs.

The third and final impact of the CIP on the Operating Budget arises when the CIP project is completed and the county must operate and maintain the new facility. In some instances, the costs are absorbed within the current budget of the department(s) providing the service. In other instances, such as the opening of a new school, direct operating and maintenance costs, as well as increases in the staff must be budgeted on an ongoing basis.

The Capital Improvements Plan developed by the Comprehensive Plans and Programs Subcommittee is presented on the following page.

**FREDERICK COUNTY, VIRGINIA
CAPITAL IMPROVEMENTS PLAN**

	2008-09	2009-10	2010-11	2011-12	2012-13	County Contrib.	Total Cost
Public Schools							
Transportation Facility	4,500,000	10,500,000	3,220,000			18,220,000	18,220,000
Replacement Frederick Middle	1,700,000	6,000,000	21,500,000	4,792,000			33,992,000
FCPS Office Expansion	500,000	4,700,000	9,810,000			15,010,000	15,010,000
R. E. Aylor Middle Renovation	500,000	6,375,000	6,725,000	2,275,000	2,225,000	18,100,000	18,100,000
Fourth High School	6,000,000	6,500,000	13,000,000	19,500,000	10,250,000		55,250,000
James Wood High Renovation						TBD	TBD
Fifth Middle School (D)	2,250,000			1,000,000	3,829,000	35,542,000	35,542,000
Elementary School #13 (D)		1,125,000		700,000	6,000,000	19,969,000	19,969,000
Elementary School #14 (D)			700,000	1,125,000	14,001,700	19,969,000	19,969,000
Parks and Recreation							
Indoor Aquatic Facility	14,750,000					14,107,500	14,750,000
Baseball Field Lighting	1,069,000					1,069,000	1,069,000
Park Land Western County	3,276,000					3,276,000	3,276,000
Park Land Eastern County		4,368,200				4,368,200	4,368,200
Bike Trail (Phase II)		450,000				450,000	450,000
Water Slide/Spray Grounds		1,217,128				1,217,125	1,217,128
Maintenance Compound – Sherando			363,039			363,039	363,039
Open Play Areas – Clearbrook			465,548			465,545	465,548
Access Road w/Parking/Trails-Sherando			1,496,560			1,496,560	1,496,560
Lake/Trails/Parking/2 Fields-Sherando			1,322,369			1,322,368	1,322,369
Soccer Complex – Sherando			1,371,559			1,371,559	1,371,559
Skateboard Park – Sherando				499,229		499,229	499,229
Softball Complex – Sherando				653,011		653,011	653,011
Baseball Complex – Sherando				43,542		43,542	43,542
Tennis/Basketball Complex – Clearbrook					511,831	511,831	511,831
Picnic Areas – Sherando					782,140	782,140	782,140
Shelter/Stage – Clearbrook					494,532	494,532	494,532
Multi-Generational Center					8,562,629	8,562,629	8,562,629
County Administration							
Fire & Rescue Station #22	400,000	1,100,000	1,600,000			3,100,000	3,100,000
Relocation of Gainesboro Site	445,000					445,000	445,000
Relocation/Expansion Gore Site	50,000	370,000				420,000	420,000
Station #13 Relocation	132,000	135,000	142,500	145,000	155,000	1,530,000	1,530,000
Fire & Rescue Capital Equipment	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000
Transportation							
Route 37 Engineering (E)	1,500,000	1,500,000				1,500,000	3,000,000
I-81 Exit 307 Relocation						60,000,000	60,000,000
Warrior Drive Extension (E)						23,200,000	23,200,000
Channing Drive Extension (E)						20,600,000	20,600,000
Widening of Route 11 North						47,800,000	47,800,000
Brucetown/Hopewell Realignment (E)						3,000,000	3,000,000
Senseny Road Widening (E)						22,800,000	22,800,000
East Tevis Street Extension (E)						2,600,000	2,600,000
Inverlee Way (E)						10,200,000	10,200,000
Fox Drive (E)						250,000	250,000
Blossom Drive (E)						250,000	250,000
Revenue Sharing	500,000	500,000	500,000	500,000	500,000	3,000,000	3,000,000
Winchester Airport							
Rehab Runway/Upgrade Lighting (A,B)	220,000					4,400	220,000
Terminal Building Renovation (A)		3,000,000				1,140,000	3,000,000
N Side T/W Connector	55,000					1,100	55,000
Land Acquisition Lots 47, 47A, 48 (A)	800,000					17,300	800,000
Land Acquisition Lots 50, 51, 52 (A)	50,000	300,000				7,000	350,000
Airfield Maintenance Building (A)	110,000					94,750	110,000
Regional Library							
Bowman Parking Lot/Sidewalk	251,000					251,000	251,000
Library Branch North Frederick Co. (C)	197,000	1,935,000				2,132,000	2,132,000
Total							467,861,317

A = Partial funding from VA Dept. of Aviation
B = Partial funding from FAA
C = Partial funding from private donations
D = Funding goes beyond displayed five years
E = Funding anticipated through development and revenue sources

A brief description of the items included on the above chart for FY 2008-2009 are presented as follows:

Transportation Facility: This project involves the site acquisition and development of a new transportation facility for the public school system. The site will house administration, driver training areas, driver and staff meeting areas, mechanical service and repair bays, inspection bay, wash bay, and fueling bays. The current transportation site has outgrown the current facilities and there is not sufficient area to expand. The increase in student membership, coupled with stringent laws and regulations that govern the operation and maintenance of school transportation vehicles, requires a much larger and upgraded transportation facility.

Replacement of Frederick County Middle School: The replacement of Frederick County Middle School will have a program capacity of 850 students and serve grades 6-8. The project location has been requested in the western portion of Frederick County. It will contain approximately 166,000 square feet of floor area and be located on approximately 30 acres. With the need for renovations at the current school to major mechanical systems, items dealing with ADA compliance, increasing membership, location of the facility, concern for best building configuration for the delivery of instruction and the connectivity to other department projects.

Frederick County Administrative Office Expansion: This project involves renovations to the existing school board administration building. The expansion will address the increased need for office space, meeting room space, and electrical needs which continue to grow with the increase in technology and staff. The administrative offices will serve 110 current staff housed in the present Frederick County Public Schools Administration Building.

R. E. Aylor Middle School Renovation: This project involves renovations of the current facility. Major areas to be included in the project are additional classroom space and storage space, a complete replacement of fire alarm and communication systems, plus roof replacement, upgrade of electrical and plumbing and complete replacement of mechanical systems. R. E. Aylor is soon to be 38 years of age and renovations are needed to a number of difference areas to ensure economic and efficient operation of the school for years to come.

Fourth High School: This project consists of the development of a fourth high school serving grades 9-12 with a program capacity of 1,250 students. The project location has yet to be determined but will have a floor area of approximately 242,000 square feet and is to be located on approximately 50 acres of land. This project will address continued growth in student enrollment in the school division over the next five years. It is anticipated that student enrollment will increase at all levels. Student enrollment in the high schools by the fall of 2012 is projected to be 4,257.

Fifth Middle School: This project consists of the development of a new middle school serving grades 6-8 with a capacity of 850 students. The project location has yet to be determined but will have a floor area of approximately 166,000 square feet and will be located on approximately 30 acres of land. This project will address continued growth in student enrollment over the next five years. Middle school enrollment in 2012 is projected to be 3,372.

Indoor Aquatic Facility: This facility would house a leisure and competitive lap swimming pool with an office, storage and locker rooms. This facility should be located on property owned or proffered to the county and would utilize approximately 8-12 acres with parking. It is estimated that the center will see over 120,000 guests each year. Swim team participation has increased 29% in the last three years with 1,500 swim lessons during the summer of 2006. This project would permit the Parks and Recreation Department to meet citizen programming demands, provide an instructional facility, as well as provide the area with a facility that would attract new businesses to the community. This facility would be available to all area residents.

Baseball Field Lighting Upgrade: This project involves upgrading the lighting at both Clearbrook and Sherando Parks Baseball Facilities. The upgrade would involve the removal of the existing fixtures and wooden poles and their replacement with fixtures that meet Little League International Standards on all little league fields. This improvement will provide recreational opportunities for the entire Frederick County community. The provision of these improvements will meet the minimum standards established for the service area and those of the programming entity.

Park Land – Western Frederick County: A new 150-200 acre regional park would be utilized by the entire county population. This project would reduce the gap between the amount of existing parkland and the amount of parkland needed to meet the minimum standard for the Frederick County service area, as recommended by the Virginia Outdoors Plan. The location of this project would provide parkland to create more accessible recreational facilities to residents in western Frederick County.

Annex Facilities – Fire & Rescue Station #22: This project will consist of several facilities located at strategic locations throughout the county to house employees of the Sheriff's Office, the Treasurer's Office, the Commissioner of the Revenue's Office and a Board of Supervisor office with meeting room. A 10,000 square foot fire station would be included with the offices located in the Fairfax Pike area, east of White Oak Road. The development of satellite offices along major transportation networks and in areas of dense population will provide ease of access for citizens and will improve services to the county. The county continues to experience a significant rate of growth; therefore, it is important to provide services within these areas instead of requiring citizens to confront congestion, limited parking and accessibility in the downtown area of the City of Winchester.

Gainesboro Convenience Site Relocation: This project involves the relocation and expansion of the Gainesboro convenience site. The project would include fencing, earthwork, retaining walls, electric and paving. The project is necessary to provide adequate trash disposal service for citizens living in the Gainesboro area of Frederick County. The existing site is inadequate and cannot be expanded to provide for safe ingress/egress or fencing to prevent illegal dumping.

Gore Refuse Site Relocation/Expansion: This project involves the expansion of the site by approximately two acres to install a trash compactor. With the relocation of the landfill site and purchase of new equipment, the present compactor will be surplus. Installation of this compactor at Gore will drive down collection costs at the site where trash is now collected in 8-yard boxes. This project would pay for itself in lower refuse collection costs. Ultimately the intent of the site is to make best use of existing equipment while lowering operational costs in the Gore service area.

Clearbrook Fire Station (#13) Relocation: The new facility is to be located either north or south of Brucetown Road. The building is to be six drive-through bays, administration, eating and sleeping facilities along with a dining hall. The structure is to be approximately 28,000 square feet. This project calls for Station #13 to be relocated to an area that has a much safer exit/entrance way. The project will also accommodate the growth in Northeastern Frederick County.

Fire & Rescue Capital Equipment: This new project will consist of a revolving fund in the amount of \$1,000,000 for the benefit of Fire and Rescue services. It is the intention of this capital expenditure fund to be for the purpose of purchasing additional and replacement capital equipment, fire and rescue vehicles and equipment. With the endorsement of the Finance Committee it was determined that the inclusion of such a project would be beneficial in ensuring that this significant capital expense is identified in the county's capital planning and budget process. The inclusion of this capital expenditure fund for the purpose of purchasing additional and replacement capital equipment, fire and rescue vehicles and equipment will enable the county to meet the requirements of the Code of Virginia with regards to the collection and disbursement of cash proffers on behalf of the fire and rescue companies.

Planning and Engineering Work for Route 37: This project would be to continue work on the Eastern Route 37 extension. More specifically, to update the Environmental Impact Statement to the point of a new Record of Decision and to update the 1992 design plans to address the current alignment, engineering guidelines and possible interchange improvements. This project moves the county closer to completion of a transportation improvement that would benefit the entire county and surrounding localities.

Revenue Sharing: This is a plan to address changes in the revenue sharing program. Current State Code allows localities to apply for up to \$1 million under the program, and only allows for one half of those dollars to come from proffers. This creates a requirement for a minimum of \$500,000 annually from county funds to apply for the maximum in revenue sharing on an annual basis. Based upon State Code, if the county wishes to apply for the full \$1 million in revenue sharing, the county must be prepared to pay 50% of the match, or \$500,000 from local funds.

Rehab Runway 14/32, Upgrade Airfield Lighting: This project involves the rehabilitation of runway 14-32 to renew the life of the existing pavement. Also included is an upgrade to the runway lighting comprised of new high intensity runway lights and the installation of a new four box PAPI, which provides a greater accuracy for pilots on final approach to the runway.

Northside Taxiway Connector – Design: A new taxiway connector on the north side of the airport is proposed to increase access to the runway and as part of an overall airport improvement to improve capacity. The design of the north side taxiway will allow for an increase in the number of based aircraft, in business traffic, and additional hanger space for the airport to lease out.

Land Acquisition – Bufflick Road Parcels 47, 47A & 48: This project consists of the acquisition of three parcels located along Bufflick Road. This property is included in the 20 year Master Plan. This project is necessary as the identified parcels are located within the Airport’s FAR Part 77 primary surface and/or approach surface. In addition, several of the residential parcels are located inside the FAA’s projected DNL 65 noise contour. The FAA considers residential use within the noise contour to be non-compatible with airport operations.

Land Acquisition – Bufflick Road Parcels 50, 51 & 52: This project is identical to the land acquisition project mentioned above.

Airfield Maintenance Building: This project consists of the demolition of undersized wooden structure and construction of a new facility to accommodate the airport’s maintenance equipment and maintenance work activities. This project is necessary to accommodate maintenance activities at the airport.

Bowman Library Parking Lot and Sidewalk Extension: This proposal is to expand the parking lot on the Lakeside Drive side of the library from 101 to 221 parking spaces, and to provide a sidewalk that will extend approximately 400 to 500 feet beyond the sidewalk that now borders the parking lot to connect to the sidewalk on Lakeside Drive. The parking lot expansion is needed to relieve overcrowding and to accommodate library patrons. The sidewalk is necessary to provide safe access for pedestrians to the library.

Northern Frederick County Library Branch: This project entails the acquisition of three to four acres and the construction of a 7,000 square foot library branch with expansion possible to 10,000 square feet along Route 522 North near Cross Junction. Initial parking would accommodate 35 vehicles. There is no library in this area of the county to serve residents. The residents of the Gainesboro District comprise the largest population group the greatest distance away from a library. The library would serve members of the population from toddlers to senior citizens.

These above items are just recommendations made through the Capital Improvements Plan adopted by the Board of Supervisors on February 27, 2008. There is no impact to the operating budget regarding these projects because they are recommended and not officially approved during the budget process.

A capital expenditure is defined as an expenditure for the acquisition of capital assets. The county has no dollar threshold on capital expenditures. A number of capital expenses have been funded for FY 2008-2009 and have been included in each separate fund.

All capital items for the General Fund were removed from the budget due to serious constraints on revenue sources. Several items that were requested in FY 2008-2009 were acquired in FY 2007-2008 with a one-time revenue source that was realized in the spring of 2008. Those items by department are listed in the following table:

Department	Item	Cost
Finance	Scanner	4,900
Information Technology	Server	6,000
Information Technology	Cisco Switches	7,000
Information Technology	Cisco Firewall	5,000
Electoral Board	Voting Machine	5,500
Registrar	Software Upgrade	2,500
Clerk of the Circuit Court	Office Space Upgrade	15,000
Sheriff	17 Marked Patrol Vehicles	375,581
Sheriff	Four Unmarked Patrol Vehicles	86,168
Sheriff	Eight 4x4 Utility Vehicles	159,656
Public Safety Communications	D 6600 Receiver	6,800
Public Safety Communications	Computer Replacement	20,000
Public Safety Communications	Printers	2,500
Refuse Collection	Trash Compactor	67,500
Refuse Collection	Recycling Containers/Packers	43,400
Social Services	Network Server	12,000
Social Services	Software	40,000
		859,505

A summary of the funded capital expenses are as follows:

General Fund:

\$179,921	Capital leases for office equipment
249,841	Building leases
<u>\$429,762</u>	

Regional Jail Fund:

\$10,332	Office equipment leases
43,800	Lease of electronic monitoring equipment
<u>\$54,132</u>	

Landfill Fund:

\$7,500	Furniture and communications equipment
6,000	Integrated Technology Equipment
5,000	Miscellaneous tools
106,300	Miscellaneous equipment rental
390,000	New track loader and rubber tire backhoe – The rubber tire backhoe has been purchased out of the 2007-2008 budget as a sole source on a used backhoe. The purchase of a new track loader is expected to cost between \$300,000 and \$350,000. The new loader will be used to replace an existing loader that is nearing the end of the guaranteed buyback from the dealer. The impact on the operating budget for the landfill should not be significant with the purchase of this equipment. Most major unexpected repairs will be covered by warranty. Fuel consumption is a major concern with the ever increasing cost of fuel. The new equipment should be more efficient and actually assist with savings on fuel costs.

2,000,000	Landfill Gas to Energy Project – This project has \$2,000,000 allocated in the current budget. An additional \$1,300,000 from the 2007-2008 budget is being carried forward for funding. The project will consist of two 1-megawatt generators that will be fueled by landfill gas. Other components of the project include switchgear to connect into the power grid and a treatment skid to compress and treat the gas. The project is scheduled to be bid in October 2008, with final construction by July 2009. This project will have a positive net cash flow of approximately \$350,000 annually. The estimated annual revenue from electrical generation is \$630,000 while operation and maintenance costs for the units are estimated at \$280,000.
650,000	Leachate Force Main to Opequon Water Reclamation Facility - \$650,000 has been budgeted to construct a force main to transfer pretreated leachate to the Opequon Water Reclamation Facility. This force main will be a three inch HDPE pipe with a maximum flow of 100,000 gallons per day. This project will eliminate the need for the landfill to maintain a discharge permit through the Virginia Department of Environmental Quality and assist the facility with remaining in compliance with environmental regulations. In addition, it will assist the Winchester-Frederick County Service Authority with nutrient loading allocations in their DEQ permit. The landfill will be required to pay disposal costs at the treatment facility, which are budgeted at \$480,000 for FY 2008-2009.
2,000,000	Closure of Ten Acres Municipal Solid Waste Landfill – Approximately ten acres of the municipal landfill will be at permitted elevations for final closure in accordance with the DEQ permit and associated solid waste regulations. This closure is needed to remain in compliance with those regulations as well as assist with the control of landfill gas migration and leachate seeps from the waste mass. Once this area is closed, the amount of time and effort necessary for maintenance will be greatly reduced.
\$5,164,800	

Division of Court Services Fund:

\$5,000	Office equipment leases
21,600	Building leases
\$26,600	

Shawneeland Sanitary District Fund:

\$6,000	Equipment rental
78,000	Construction Dump Truck with lift axle – After approval of the budget, it was determined that the purchase of a new dump truck is not necessary at this time. It is recommended that a portion of this funding be used to purchase a new four-wheel drive F-250 pickup truck to replace an aging pickup truck.
50,000	Playground Equipment – This equipment will be similar in size and character to the existing playground equipment located on Maple Trail. The Shawneeland advisory committee will prepare specifications for bid solicitation. Shawneeland staff will be responsible for site preparation prior to erecting the equipment which will be performed by the successful vendor. It is anticipated that yearly operational costs will be limited to placing new mulch around and under the equipment. These costs should be less than \$1,000 per year.

20,000	Golf Course – The four hole golf course which is actually only four synthetic “greens” is also being coordinated by the Shawneeland advisory committee who will be responsible for preparing plans and specifications. Shawneeland staff will be responsible for soliciting bids and monitoring the installation contract. The advisory committee will be responsible for the maintenance of the golf “greens”. At this time, it appears that this project will not impact future operational costs.
150,000	Replacement of existing mail house complex – A new mailbox house complex is budgeted to replace the very old and rundown mailbox house located at the front gate. It is anticipated that the new facility will be similar in size and character to the mailbox facility completed during FY 2007-2008 near the rear entrance of Shawneeland. It is anticipated that maintenance costs associated with this new facility will be very minimal considering that the building consists of reinforced concrete walls and relatively vandal-proof light fixtures in the ceiling. Maintenance for the next five years should be limited to touchup painting and changing light bulbs which have a minimal impact on operational costs.
\$304,000	

Airport Operating Fund:

\$257,135	Building and equipment leases
\$257,135	

Airport Capital Outlay Fund:

\$24,000	Small capital repairs – no impact on airport operating budget.
\$24,000	

School Funds:

\$3,619,622	Capital outlay expenditure appropriations for FY 2009 are primarily for new and replacement furniture and equipment for instruction, administration, technology, NREP, food service and operations and maintenance including computer hardware, computer software, heavy equipment, etc. Pupil transportation capital outlay is for replacement school buses. All operating capital outlay appropriation is not considered significant non-routine capital expenditures – rather they are routine expenditures to continue operations of the school division.
\$3,619,622	

The following pages are brief summaries of the individual capital funds.

SCHOOL CAPITAL FUND

DESCRIPTION:

This fund was intended to be used for the purchase of capital items not reflected in the school operating budget.

No new requested projects are approved for this fund for FY 2009; however, carry forward funds are anticipated for FY 2008 projects which may be unfinished at year-end.

GOALS:

- To isolate specific expenditures outside of the school operating budget.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	416,476	770,000	758,693	500,000	-270,000	-35.06%
Capital/Leases	1,155,388	280,000	1,356,108	0	-280,000	-100.00%
TOTAL	1,571,864	1,050,000	2,114,801	500,000	-550,000	-52.38%
Revenue:						
Fees	34,428	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,287,988	1,050,000	2,114,801	500,000	-550,000	-52.38%
TOTAL	1,322,416	1,050,000	2,114,801	500,000	-550,000	-52.38%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

AIRPORT CAPITAL OUTLAY

9500

DESCRIPTION:

Due to state and federal budget constraints, only small, low dollar projects remain in the airport capital budget for FY 2008-2009.

GOALS:

- Provide a safe, efficient, all weather facility to meet current and future demands for air transportation as the community continues with economic development and growth.

BUDGET SUMMARY:

	FY 2007 Actual	FY 2008 Approved Budget	FY 2008 Estimated Budget	FY 2009 Adopted Budget	Increase/Decrease FY 2008 App. To FY 2009	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	25,520	15,000	20,244	0	-15,000	-100.00%
Capital/Leases	80,069	2,098,725	1,377,640	24,000	-2,074,725	-98.86%
TOTAL	105,589	2,113,725	1,397,884	24,000	-2,089,725	-98.86%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	74,501	1,983,480	1,267,639	0	-1,983,480	-100.00%
Local	31,088	130,245	130,245	24,000	-106,245	-81.57%
TOTAL	105,589	2,113,725	1,397,884	24,000	-2,089,725	-98.86%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

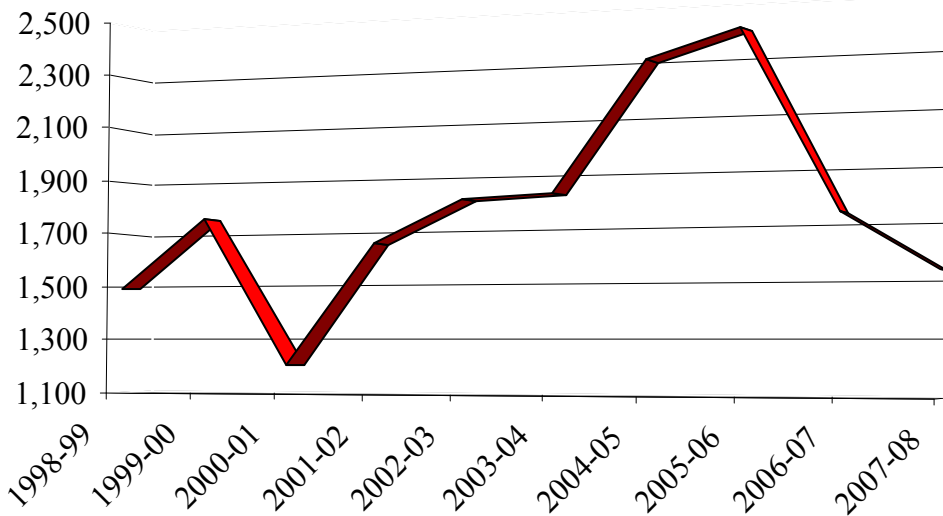
Frederick County, Virginia
Property Value and Construction

Last Ten Fiscal Years

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
1998-99	221	41,375,548	1,269	66,154,318	2,957,535,874	232,516,600
1999-00	192	72,899,520	1,558	68,979,282	3,081,652,197	264,737,561
2000-01	177	60,115,925	1,025	82,648,057	3,343,136,257	311,781,722
2001-02	201	56,296,826	1,449	117,074,274	3,645,894,766	362,658,372
2002-03	261	35,842,080	1,548	130,271,080	3,859,186,065	373,199,150
2003-04	287	72,544,942	1,536	148,724,111	4,112,467,100	391,462,900
2004-05	285	38,068,839	2,004	261,259,393	5,390,315,685	432,754,600
2005-06	414	92,681,675	1,975	458,716,718	6,889,772,707	471,015,450
2006-07	359	128,808,706	1,379	147,735,312	7,354,880,957	492,786,750
2007-08	374	129,196,966	1,162	92,305,260	7,625,155,090	513,919,600

Source: Comprehensive Annual Financial Report, Frederick County, Virginia
 Frederick County Inspections Department
 Frederick County Commissioner of the Revenue

Building Permits Issued
Last Ten Fiscal Years



Frederick County, Virginia
Assessed Valuation of All Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
1998-99	2,957,535,874	488,131,686	171,195,719	27,279,966	186,452,596	1,151,445	3,831,747,286
1999-00	3,052,227,934	562,969,701	194,433,899	25,338,868	193,267,067	1,014,175	4,029,251,644
2000-01	3,307,251,040	618,705,456	220,973,344	25,936,422	209,575,199	1,058,556	4,383,500,017
2001-02	3,512,434,751	662,564,655	231,920,311	27,888,418	208,166,364	1,448,563	4,644,423,062
2002-03	3,806,927,513	720,516,577	234,640,199	30,878,860	183,456,775	1,617,850	4,978,037,774
2003-04	4,052,354,325	768,711,320	234,968,283	31,843,306	188,465,590	3,510,696	5,279,853,520
2004-05	5,390,315,685	831,996,886	245,449,038	31,049,625	174,729,621	2,495,494	6,676,036,349
2005-06	6,889,772,707	943,249,786	256,643,746	32,189,875	177,919,118	1,508,096	8,301,283,328
2006-07	7,354,880,957	956,028,615	256,751,924	35,063,205	155,747,099	1,024,865	8,759,496,665
2007-08	7,625,155,090	946,401,527	253,712,540	40,469,986	150,502,719	705,499	9,016,947,361

Source: Comprehensive Annual Financial Report, Frederick County, Virginia
Frederick County Commissioner of the Revenue

Frederick County, Virginia

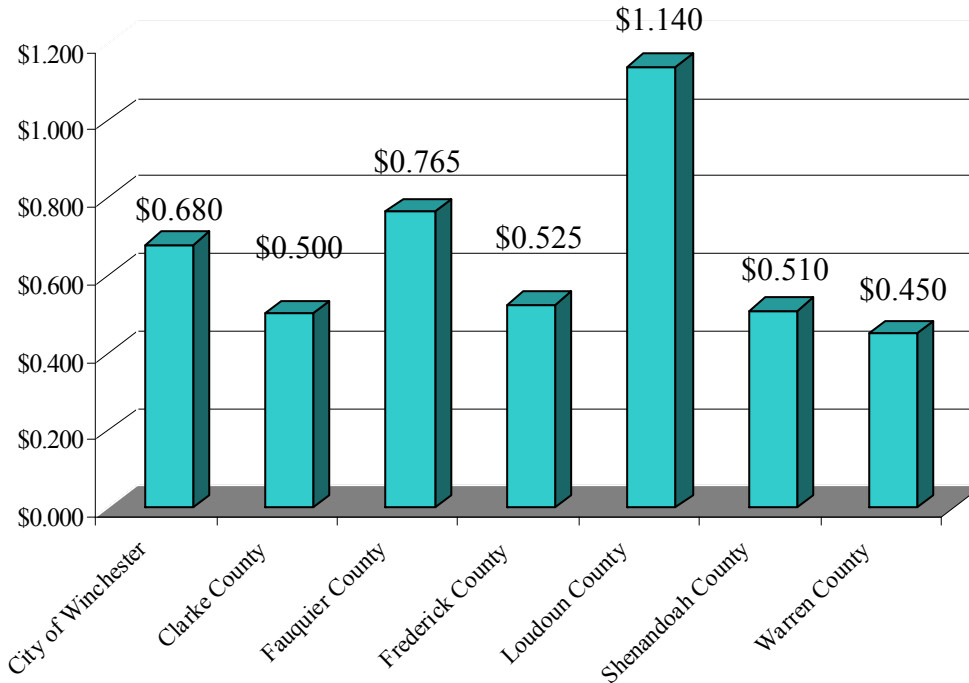
Property Tax Rates

Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
1999	0.59	4.20	2.00	0.59	0.59	4.20
2000	0.64	4.20	2.00	0.64	0.64	4.20
2001	0.61	4.20	2.00	0.61	0.61	4.20
2002	0.61	4.20	2.00	0.61	0.61	4.20
2003	0.73	4.20	2.00	0.73	0.73	4.20
2004	0.73	4.20	2.00	0.73	0.73	4.20
2005	0.525	4.20	2.00	0.525	0.525	4.20
2006	0.525	4.20	2.00	0.525	0.525	4.20
2007	0.525	4.20	2.00	0.525	0.525	4.20
2008	0.525	4.20	2.00	0.525	0.525	4.20

Real Estate rates are based on 100% of fair market value.
 Tax rates are based on per \$100 assessed valuation.

Real Estate Tax Comparison of Neighboring Counties and Cities



COUNTY OF FREDERICK, VIRGINIA
Statement of Net Assets
At June 30, 2007

	Component Units				
	Governmental Activities	Business- Type Activities	Total	School Board	Industrial Development Authority
Assets:					
Cash and cash equivalents	\$49,174,520	\$28,987,460	\$78,161,980	\$24,205,565	\$106,203
Receivables, net	6,630,081	661,434	7,291,515	307,869	2,122
Due from other governments	8,902,818	0	8,902,818	3,198,187	0
Intergovernmental loan	875,994	0	875,994	0	0
Prepaid Expenses	3,594	0	3,594	0	1,995
Unamortized debt issuance costs	423,248	0	423,248	0	0
Capital Assets:					
Land and construction in progress	52,158,627	7,286,353	59,444,980	4,774,665	0
Other capital assets, net of accumulated depreciation	92,008,618	10,265,821	102,274,439	73,011,655	0
Capital assets, net	\$144,167,245	\$17,552,174	\$161,719,419	\$77,786,320	\$0
Total assets	\$210,177,500	\$47,201,068	\$257,378,568	\$105,497,941	\$110,320
Liabilities:					
Accounts payable and accrued expenses	\$961,474	\$420,898	\$1,382,372	\$16,764,253	\$103
Accrued interest payable	2,841,140	0	2,841,140	0	0
Claims payable	375,807	0	375,807	805,933	0
Unearned revenue	1,880,506	0	1,880,506	0	0
Amounts held for others	1,838,787	0	1,838,787	0	0
Long-term liabilities:					
Due within one year	11,770,015	88,586	11,858,601	890,292	0
Due in more than one year	139,576,262	9,868,563	149,444,825	680,627	0
Total Liabilities	\$159,243,991	\$10,378,047	\$169,622,038	\$19,141,105	\$ 103
Net Assets:					
Invested in capital assets, net of related debt	\$24,916,051	\$17,552,174	\$42,468,225	\$77,786,320	\$0
Unrestricted	26,017,458	19,270,847	45,288,305	8,570,516	110,217
Total net assets	\$50,933,509	\$36,823,021	\$87,756,530	\$86,356,836	\$110,217

Frederick County, Virginia

Demographic Statistics

Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (1)
1998	55,900	24,388	10,407	2.6%
1999	57,000	25,517	10,541	2.1%
2000	59,209	27,233	10,676	1.7%
2001	61,200	28,129	10,683	2.7%
2002	62,600	28,371	10,774	2.9%
2003	64,200	28,891	11,029	3.4%
2004	66,224	30,336	11,343	2.7%
2005	68,809	31,887	11,742	2.1%
2006	70,575	30,849	12,549	2.6%
2007	72,949	N/A	12,905	3.0%

Sources: (1) Economic Development Commission
(2) Includes City of Winchester
(3) Frederick County School Board – Sept. 15 of respective calendar year

Frederick County, Virginia
Principal Real Property Taxpayers
At June 30, 2008

Taxpayer	Type of Business	Assessed Valuation (1)	Percentage of Total Assessed Valuation
Allegheny Power	Utility – Electric Power	\$74,443,203	1.00%
H. P. Hood, Inc.	Dairy Plant	\$34,969,300	0.47%
Equity Ind. Winchester	Distribution	\$26,910,900	0.36%
Verizon Virginia	Utility – Telephone	\$25,611,355	0.35%
Fort Collier Group	Industrial Park	\$24,441,400	0.33%
Washington Gas Light	Utility – Gas	\$16,041,171	0.22%
Wal-Mart	Retail	\$15,255,300	0.21%
GE Lighting	Incandescent Lamps	\$13,833,300	0.19%
Kohl's	Distribution	\$13,195,800	0.03%
Trex Company	Decking	\$13,084,600	0.02%
Total		\$257,786,329	3.18%
Total assessed valuation for all real property – 2007 calendar year assessment		\$7,461,628,225	100.00%

(1) Percentage of total assessed valuation is based on 2007 tax year assessed value for real property taxes.

Frederick County, Virginia

Miscellaneous Statistics

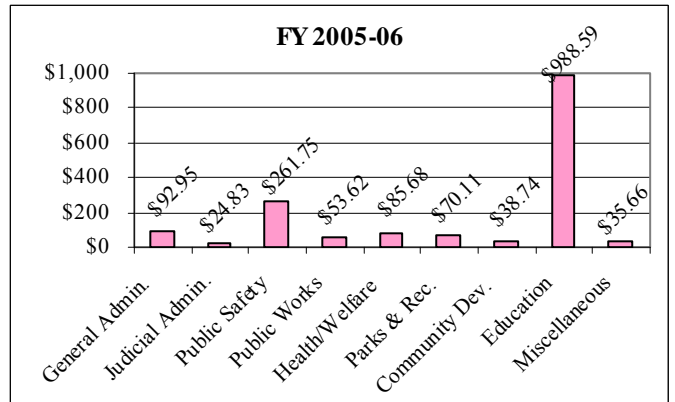
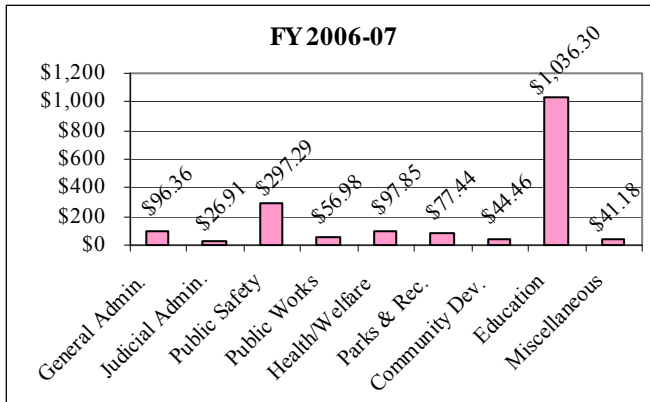
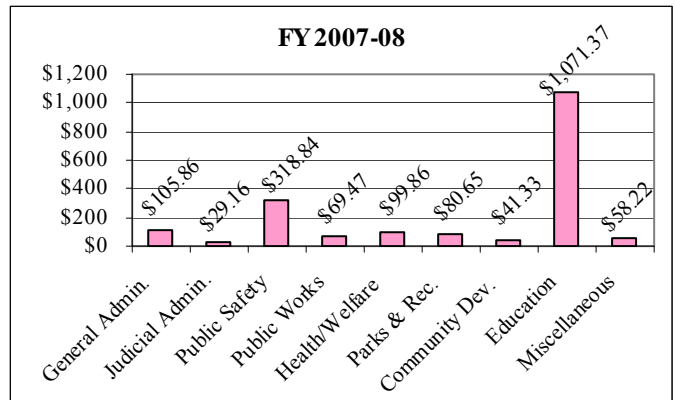
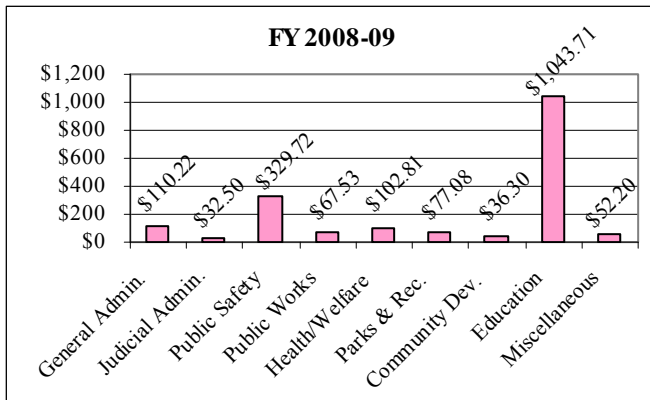
At June 30, 2008

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	350
Police Protection:	Number of stations	1
	Number of deputies	91
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	12,905
	Number of instructional personnel	1,527
Parks and Recreation:	Number of regional parks	2
	Total acreage	415
	Number of community parks	4
	Total acreage	14
	Number of Frederick County Public School Sites	21
	Total acreage	210
	Number of shelters	15
	Number of lakes	2
	Number of athletic fields	48
	Number of playgrounds	9
	Number of tennis courts	16
	Number of basketball courts	4
	Number of frisbee golf courses (18 holes)	1
	Number of swimming pools	2
Building Permits Issued:	(Includes mobile homes)	1,536
Employees:	(Full-time)	670

FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2008-09	Per Capita \$	% of Total
General Administration	\$8,040,534	\$110.22	5.95%
Judicial Administration	2,370,639	32.50	1.75%
Public Safety	24,052,474	329.72	17.80%
Public Works	4,926,537	67.53	3.65%
Health/Welfare	7,499,941	102.81	5.55%
Parks & Rec./Cultural	5,623,020	77.08	4.16%
Community Development	2,647,948	36.30	1.96%
Education (includes Debt Svc.)	76,137,666	1,043.71	56.35%
Miscellaneous	3,807,581	52.20	2.82%
	\$135,106,340	\$1,852.07	100.00%

Dollar amounts are based on an estimated population of 72,949 and a total General Fund budget of \$135,106,340.



BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, the budget glossary has been included in the document.

Accrual Basis of Accounting:	Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.
Appropriation:	An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.
Appropriation Ordinance:	The method by which the expenditure side of the budget is enacted into law by the legislative body.
A. S. A. P.:	Alcohol Safety Action Program provides evaluation, probation and intervention services to the court system.
Assessed Valuation:	The value that is established for real or personal property for use as a basis for levying property taxes.
B. A. S. I. C.:	Before and After School Interim Care is conducted at various schools within the County at a minimal charge.
Balanced Budget:	A budget where revenues equal expenditures. Non-revenue sources such as reserves can also be considered revenue for the purpose of defining balanced budget.
Basis of Budgeting:	The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.
Bonded Debt:	That portion of the indebtedness represented by outstanding bonds.
BOP:	Bureau of Prisons
BPOL:	Business, Professional and Occupational License (BPOL) refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade or occupation in the County.
Budget:	A financial plan for a specified period of time (fiscal year) that includes and estimate of resources required, and an estimate of resources available to finance such a plan.
Budgetary Control:	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriation and available revenues.

Budgeted Funds:	Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.
Capital Outlays:	Expenditures for the acquisition of capital assets.
Capital Projects:	Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.
Carryover Funds:	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.
CDB Grant:	Community Development Block Grant
Clearance Rates:	Cases that are closed (solved) during the calendar year.
Constitutional Officers:	Refers to the officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.
D. A. R. E.:	Drug Alcohol Resistance Education program geared toward elementary school students.
D. C. J. S.:	Department of Criminal Justice Services
Debt Service Fund:	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
Delinquent Taxes:	Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.
Department:	A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.
D. O. C.:	Department of Corrections
Encumbrance:	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
Enterprise Fund:	A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.
Expenditure:	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Fiduciary Fund:	Also referred to as Trust and Agency Funds, accounts for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals or private organizations.
Fiscal Plan:	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
Fiscal Year:	The time period designated by the County signifying the beginning and ending period for recording financial transactions. The County of Frederick has specified July 1 to June 30 as its fiscal year.
Fixed Assets:	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
Fund:	An accounting entity that has a set of self-balancing accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are separated by specific activities in accordance with special regulations, restrictions or limits. Seven commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds and internal service funds.
Fund Balance:	Fund balance is the excess of assets over liabilities. A certain portion of fund balance is comprised of cash (asset). Having cash reserves allows the County to maintain cash flow since tax collections only occur at the middle and end of the fiscal year.
Function:	A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.
G. A. S. B.:	Governmental Accounting Standards Board
G. I. S.:	This refers to Graphic Information System. It is an electronic library containing information about the land, its inhabitants, its physical condition, resources and legal status. It is a library that consists of information that can be used to conduct research through collection, sorting and reordering of descriptive and pictorial information. G. I. S. can provide information, such as maps and data reports, to help make land use decisions.
General Fund:	The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, parks and recreation, public works and general administration.
General Obligation Bonds:	Bonds that finance a variety of public projects such as buildings and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

Governmental Funds:	The funds that report most of the county's basic services. The activities are supported primarily by property taxes and support such basic services as general administration, public safety, parks and recreation and community development.
Grant:	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
Intergovernmental Revenue:	Revenues from other governments, such as State and Federal government in the form of grants, entitlements, shared revenue or payments in lieu of taxes.
Internal Service Fund:	Funds used to account for the financing of goods or services provided by one department to another department.
Inventory:	A detailed listing of property currently held by the government.
J. J. C.:	Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.
Leachate:	A solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.
Line-Item Budget:	A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
Literary Loans:	The Literary Fund of the Commonwealth of Virginia was created by the Virginia General Assembly to provide low interest rate loans to localities for the erecting, altering or enlarging school buildings. The Literary Fund is invested and managed by the Virginia Board of Education, as prescribed by law.
Long-term Debt:	Debt with a maturity of more than one-year after the date of issuance.
Modified Accrual:	Cash basis of accounting that recognizes payables in the accounting period in which the liability is incurred except for long-term debt, and receivables in the accounting period in which they become available and measurable.
NAICS:	North American Industrial Classification System – Structure which industries are aggregated.
NCLB:	No Child Left Behind – A federal act.
Non-Revenue:	Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds and proceeds from the sale of bonds.
NREP:	Northwestern Regional Education Program
Object Code:	An expenditure category, such as salaried, supplies or vehicles.
Operating Budget:	A budget which applies to all outlays other than capital outlays.
Operating Fund:	A fund restricted to a fiscal budget year.

Performance Indicators:	A measure or gauge of an accomplishment or the effectiveness.
Personal Property:	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings and manufacturing equipment. Goods held by manufacturers, wholesalers or retailers (inventory) are not included.
Proffer:	An offer of cash or property. This usually refers to property, cash or structural improvements offered by contractors in land development projects.
Property Tax:	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
Proprietary Funds:	There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise Funds account for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. An example of an enterprise fund is the county's landfill. An internal service fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the county government. An example of an internal service fund would be the health insurance fund.
Proration:	A system in which taxes are assessed proportionally during the year.
Real Property:	Real estate, including land and improvements, classified for purposes of tax assessment.
Revenue:	Funds that the government receives as income. It includes such items as tax payments, fees form specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
RCRA:	Resource Conservation and Recovery Act
SOL:	Standards of Learning
SOQ:	Standards of Quality
Special Revenue Fund:	A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority.
Tax Rate:	The level of taxation stated in terms of either a dollar amount (i.e., .85 per \$100 assessed valuation) or a percentage of the value of the tax base (i.e., 4.5% sales tax).
Tipping Fees:	The cost for using the landfill; generally levied on tonnage of solid waste.
User Fees:	These are charges for certain county services used by the public. Examples include fees for the use of swimming pools, summer camps and animal adoption.

VPSA:

Virginia Public School Authority (VPSA) was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities and town of the commonwealth.

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